BENGAL SECRETARIAT LIBRARY

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1891-92.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1893.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	23,965,774		
Opium	8,012,380		
Salt	8,636,182		
Stamps	4,262,156		
Excise	5,117,264		
Other Heads	9,523,293		
TOTAL, PRINCIPAL HEADS		23	59,517,049
Interest		45	879,443
Post Office, Telegraph, and Mint		53	2,575,736
Receipts by Civil Departments		65	1,656,157
Miscellaneous		87	897,284
Railways		111	19,938,046
Irrigation		121	2,272,040
Buildings and Roads		145	627,124
Receipts by Military Department		173	780,404
TOTAL REVENUE	Rx.		89,143,283
Debt, Deposits, and Advances:			
Permanent Debt (Net Incurred)		215	3,038,293
Unfunded Debt (Net)		215	899,359
Deposits and Advances (Net)		215	1,480,280
Remittances (Net)		215	116,140
Secretary of State's Bills drawn		215	16,093,854
TOTAL RECEIPTS			110,771,209
Balance on April 1st—India	Rx. 17,876,244		
England	£ 3,835,050	215	21,711,294
GRAND TOTAL			132,482,503

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1892.

DISBURSEMENTS.		For details, *vide* page No.	
Expenditure:			
Direct Demands on the Revenues		23	9,547,162
Interest		45	4,315,176
Post Office, Telegraph, and Mint		53	2,429,188
Salaries and Expenses of Civil Departments		65	13,853,842
Miscellaneous Civil Charges		87	5,046,622
Famine Relief and Insurance		105	1,268,319
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		109	163,233
Railway Revenue Account		111	20,253,910
Irrigation		121	2,945,019
Buildings and Roads		145	6,208,752
Army Services		173	22,280,601
Special Defence Works		187	604,848
TOTAL			88,916,672
	Rx.		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	178,637		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*419,561*		
		189	*240,924*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.			88,675,748
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works		193	3,500,000
Debt, Deposits, and Advances.—			
Loans and Advances by Imperial Government (Net Advances)		215	488,787
Loans and Advances by Provincial Governments (Net Advances)		215	465,405
Capital of Railway Companies (Net Payments)		215	1,146,392
Secretary of State's Bills paid		215	16,796,540
TOTAL DISBURSEMENTS			111,072,872
Balance on March 31st—India	Rx. 17,287,005		
England	£ 4,122,626		
		215	21,409,631
GRAND TOTAL			132,482,503

	Rx.
Revenue	89,143,283
Expenditure chargeable thereon	88,675,748
SURPLUS	467,535

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Principal Heads of Revenue:							
Land Revenue	13A	27	138,673	701,507	2,142,036	466,900	1
Opium	14A	30	240	23,492	41,050	39,719	2
Salt	15A	31	1,971,135	...	161,015	...	3
Stamps	16	34	48,087	169,503	132,398	82,083	4
Excise	17	35	93,623	277,419	424,828	260,330	5
Provincial Rates	18	36	6,949	99,999	99,811	54,813	6
Customs	19A	37	...	...	693,346	...	7
Assessed Taxes	20	39	151,909	45,500	73,369	23,022	8
Forest	21	40	50,437	135,990	418,542	33,613	9
Registration	22	42	2,026	11,116	4,630	4,466	10
Tributes from Native States	23	43	218,985	23,048	34,274	10	11
TOTAL			2,682,064	1,487,574	4,225,299	964,956	12
Interest:	24	46	326,572	3,870	3,858	224	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,438,589	944	25	5	14
Telegraph	28	55	900,927	...	...	...	15
Mint	29	63	121,048	...	...	...	16
TOTAL			2,460,564	944	25	5	17
Receipts by Civil Departments:							
Law and Justice	31A	69	40,313	42,328	84,918	16,247	18
Police	32	73	5,156	19,924	23,365	12,468	19
Marine	33A	74	86,589	...	31,960	52	20
Education	34	79	1,053	14,059	1,839	4,393	21
Medical	36A	81	793	1,419	2,219	118	22
Scientific and other Minor Departments	38A	84	9,999	1,919	581	5,978	23
TOTAL			143,903	79,649	144,882	39,256	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	79,482	4,322	3,394	1,564	25
Stationery and Printing	42A	99	14,682	3,997	4,213	500	26
Exchange	43	101	31,529	...	...	...	27
Miscellaneous	44A	102	24,743	9,477	41,469	7,085	28
TOTAL			150,436	17,796	49,076	9,149	29
Railways:							
State Railways (Gross Receipts)	49	112	7,175,506	745,635	629,680	8,355	30
Guaranteed Companies (Net Traffic Receipts)	49A	114	3,493,118	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	119	...	...	...	...	32
TOTAL			10,668,624	745,635	629,680	8,355	33
Irrigation:							
Major Works:							
Direct Receipts	58	126	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	126	...	...	...	...	35
Minor Works and Navigation	59	128	2,504	...	7,845	...	36
TOTAL			2,504	...	7,845	...	37
Buildings and Roads:							
Military Works	61	146	44,315	26	2,066	302	38
Civil Works	61	146	7,328	14,862	22,141	17,111	39
TOTAL			51,643	14,888	24,207	17,413	40
Receipts by Military Department:							
Army:							
Effective	63	174	453,369	...	...	...	41
Non-Effective	63	174	40,454	...	...	...	42
TOTAL			493,823	...		...	43
Total Revenue			16,980,133	2,350,356	5,084,872	1,039,358	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and the Expenses of the British Representatives

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore ·4342625.

In the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1892.

[Transactions in *India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(b) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,867,957	5,930,886	2,321,461	3,950,758	4,445,596	23,965,774	...	...	23,965,774
2	6,012,895	47,834	2,869	...	1,844,281	8,012,380	...	...	8,012,380
3	2,404,487	...	...	1,772,937	2,326,608	8,636,182	...	...	8,636,182
4	1,510,046	693,518	406,930	674,757	544,834	4,262,156	...	...	4,262,156
5	1,113,397	524,303	183,938	1,213,964	1,025,462	5,117,264	...	...	5,117,264
6	850,617	938,266	398,997	749,259	304,126	3,502,837	...	...	3,502,837
7	510,881	...	...	163,960	333,101	1,701,288	...	...	1,701,288
8	437,519	227,721	133,192	190,944	369,647	1,652,823	...	...	1,652,823
9	78,955	173,151	102,007	169,422	328,465	1,490,582	...	...	1,490,582
10	133,431	40,411	26,494	123,449	53,779	399,802	...	...	399,802
11	...	...	28,072	344,943	126,629	775,961	...	...	775,961
12	16,920,185	8,576,090	3,603,960	9,354,393	11,702,528	59,517,049	...	...	59,517,049
13	157,729	25,364	24,131	41,951	211,889	795,588	58,466	25,389	879,443
14	1,584	...	5,148	...	60	1,446,355	...	...	1,446,355
15	...	...	...	...	415	901,342	12,545	5,448	919,335
16	...	...	...	...	88,998	210,046	...	...	210,046
17	1,584	...	5,148	...	89,473	2,557,743	12,545	5,448	2,575,736
18	180,865	99,577	68,830	91,498	62,564	687,140	...	...	687,140
19	91,367	43,557	70,673	42,726	72,304	381,540	...	...	381,540
20	96,541	...	...	378	6,894	222,414	...	...	222,414
21	63,272	27,036	7,758	32,213	60,101	211,724	...	...	211,724
22	15,685	13,799	4,356	9,671	11,734	59,794	2,309	1,003	63,106
23	21,433	10,035	16,253	18,947	4,362	89,507	506	220	90,233
24	469,163	194,004	167,870	195,433	217,959	1,652,119	2,815	1,223	1,656,157
25	30,109	18,482	12,026	26,546	41,298	217,223	100,605	43,689	361,517
26	18,095	8,970	13,739	10,461	8,751	83,408	...	...	83,408
27	...	...	...	...	...	31,529	...	...	31 529
28	123,432	35,095	19,601	79,237	62,693	402,832	12,549	5,449	420,830
29	171,636	62,547	45,366	116,244	112,742	734,992	113,154	49,138	897,284
30	1,781,354	1,373,602	3,320,234	869,077	508,161	16,411,604	230	100	16,411,934
31	...	...	...	...	...	3,493,118	...	...	3,493,118
32	...	...	...	31,567	...	31,567	995	432	32,994
33	1,781,354	1,373,602	3,320,234	900,644	508,161	19,936,289	1,225	532	19,938,046
34	160,271	591,902	579,613	28,551	44,400	1,404,737	...	...	1,404,737
35	...	114,581	25,106	471,875	61,627	673,189	...	...	673,189
36	94,831	17,581	33,589	16,063	21,701	194,114	...	...	194,114
37	255,102	724,064	638,308	516,489	127,728	2,272,040	...	...	2,272,040
38	22	39	723	185	2,116	49,794	...	...	49,794
39	82,004	86,950	65,848	116,034	126,045	538,323	27,197	11,810	577,330
40	82,026	86,989	66,571	116,219	128,161	588,117	27,197	11,810	627,124
41	...	...	...	114,577	85,754	653,700	35,211	15,291	704,202
42	...	...	...	12,053	13 216	65,723	7,306	3,173	76,202
43	...	...	...	126,630	98,970	719,423	42,517	18,464	780,404
44	19,838,779	11,042,660	7,871,588	11,368,003	13,197,611	88,773,360	257,919	112,004	89,143,283

Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the at the principal Native Courts in India.

exchange thereon calculated in accordance with the average rate obtained for Pills and Telegraphic Transfers sold during the year; or in other rate of Exchange. During the year this average rate was 1*s.* 4·73333384*d.* per Rupee, *see* page 242 and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Refunds and Drawbacks	11	25	5,369	2,434	25,555	1,255	1
Assignments and Compensations	12	26	313,047	6,208	4	3,074	2
Charges in respect of collection, *viz.:*							
Land Revenue	13B	28	48,686	159,046	405,664	94,735	3
Opium (including cost of Production)	14C	31	1,2 8	...	...	...	4
Salt (including cost of Production)	15B	32	115,684	...	1,078	...	5
Stamps	16	34	—*35,550*	4,012	3,597	3,148	6
Excise	17	35	1,845	5,273	5,161	801	7
Provincial Rates	18	36	...	...	6,268	325	8
Customs	19B	38	...	...	16,370	...	9
Assessed Taxes	20	39	67	63	1,634	104	10
Forest	21	40	43,761	80,313	166,822	26,713	11
Registration	22	42	605	4,298	2,093	2,636	12
TOTAL			494,752	261,647	634,246	132,791	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	—*22,457*	2,823	1,287	45	14
Interest on other Obligations	26	50	406,525	287	731	14	15
TOTAL			384,068	3,110	2,018	59	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,242,103	6,054	13,199	3,822	17
Telegraph	28	55	611,552	...	...	...	18
Mint	29	63	41,254	...	...	...	19
TOTAL			1,894,909	6,054	13,199	3,822	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	427,457	45,685	103,521	24,113	21
Law and Justice	31B	70	149,375	131,795	314,094	64,619	22
Police	32	73	54,327	136,022	961,250	124,161	23
Marine (including River Navigation)	33B	75	244,589	...	64,545	13,842	24
Education	34	79	14,990	63,918	52,330	33,890	25
Ecclesiastical	35	80	14,378	4,164	8,800	1,238	26
Medical	36B	81	21,538	31,550	39,823	25,807	27
Political	37	82	440,816	1,533	36,157	10,821	28
Scientific and other Minor Departments	38B	85	206,330	13,095	20,628	8,035	29
TOTAL			1,573,800	427,762	1,601,148	306,526	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	39,527	26,939	15,423	1,726	31
Civil Furlough and Absentee Allowances	40	96	516	...	...	...	32
Superannuation Allowances & Pensions	41B	98	69,611	22,913	26,739	7,943	33
Stationery and Printing	42B	99	—*135,281*	18,049	41,909	7,292	34
Miscellaneous	44B	103	19,249	5,387	18,141	26,722	35
TOTAL			—*6,378*	73,288	102,212	43,683	36
Famine Relief and Insurance:							
Famine Relief	45	106	6,133	...	54	...	37
Construction of Protective Railways	46A	106	...	...	...	...	38
Construction of Protective Irrigation Works	46B	107	...	...	...	...	39
Reduction of Debt	47	108	682,170	...	...	...	40
TOTAL			688,303	..	54	...	41
Carried over			5,029,454	771,861	2,352,877	486,881	42

(*a*) *See* foot note (*b*) to Account No. 2.

*The "Interest on Debt" distributed as follows

	India.
	Rs.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	54,368
Under Railway Revenue Account	(*c*)3,004,576
Under Irrigation	1,109,678
	4,168,622

(*c*) Includes Rx. 19,415 charged to
(*d*) Includes £157,919 charged to "Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1892.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	71,955	20,453	17,921	38,192	71,209	254,353	...	...	254,353
2	30,732	37,060	15,725	121,914	1,004,096	1,531,860	...	...	1,531,860
3	411,434	761,490	387,195	901,270	664,573	3,834,093	720	313	3,835,126
4	1,856,871	...	...	...	2,663	1,860,772	726	315	1,861,813
5	5,161	...	...	190,719	145,316	457,958	750	326	459,034
6	45,178	15,070	14,836	17,074	22,166	89,531	34,105	14,811	138,447
7	66,566	14,200	5,098	56,080	34,097	190,021	53	23	190,097
8	45,778	694	605	...	5,033	58,703	...	..	58,703
9	51,872	...	...	15,810	52,262	136,314	34	15	136,363
10	18,012	1,798	1,112	1,629	5,158	29,577	...	...	29,577
11	42,047	95,224	63,936	131,332	192,714	842,862	742	322	843,926
12	68,347	20,678	8,080	71,035	30,091	207,863	...	...	207,863
13	2,713,963	966,667	514,508	1,545,055	2,230,278	9,493,907	37,130	16,125	9,547,162
14	10,115	18,868	18,633	6,925	18,129	54,368	2,639,288	1,146,144	3,839,800
15	12,040	2,529	7,068	3,118	42,982	475,294	57	25	475,376
16	22,155	21,397	25,701	10,043	61,111	529,662	2,639,345	1,146,169	4,315,176
17	37,103	18,284	14,915	9,040	10,689	1,355,209	96,321	41,829	1,493,359
18	...	...	...	...	385	611,937	158,118	68,665	838,720
19	...	...	...	...	39,555	80,809	11,365	4,935	97,109
20	37,103	18,284	14,915	9,040	50,629	2,047,955	265,804	115,429	2,429,188
21	218,410	152,843	126,115	155,790	179,489	1,433,423	249,532	108,362	1,791,317
22	1,050,479	605,327	392,007	528,088	503,039	3,738,823	639	277	3,739,739
23	603,994	653,919	365,500	417,595	551,842	3,868,610	...	....	3,868,610
24	94,225	...	...	15,046	4,306	436,553	133,447	57,951	627,951
25	366,347	186,848	137,380	248,320	318,296	1,422,319	1,727	750	1,424,796
26	18,807	23,282	23,660	35,876	30,809	161,014	406	176	161,596
27	164,356	112,969	84,299	245,809	149,256	875,407	6,468	2,809	884,684
28	9,081	16,395	120,274	7,855	87,766	730,698	25,806	11,207	767,711
29	89,141	59,943	39,570	70,261	37,561	544,564	29,893	12,981	587,438
30	2,614,840	1,811,526	1,288,805	1,724,640	1,862,364	13,211,411	447,918	194,513	13,853,842
31	119,990	80,295	36,094	83,991	76,204	480,189	54,223	23,547	557,959
32	45	...	...	43	53	657	192,228	83,477	276,362
33	160,234	174,391	85,359	142,140	159,176	848,506	1,726,046	749,557	3,324,109
34	323,736	54,268	54,847	93,263	85,857	543,940	41,098	17,847	602,885
35	37,619	18,980	14,221	46,144	44,837	231,300	37,655	16,352	285,307
36	641,624	327,934	190,521	365,581	366,127	2,104,592	2,051,250	890,780	5,046,622
37	1,148	209	...	15,663	216	23,423	...	...	23,423
38	...	...	...	484,795	...	484,795	...	...	484,795
39	...	990	1,000	61,569	11,894	75,453	1,728	750	77,931
40	...	...	...	...	...	682,170	..	...	682,170
41	1,148	1,199	1,000	562,027	12,110	1,265,841	1,728	750	(*b*) 1,268,319
42	6,030,833	3,147,007	2,035,450	4,216,386	4,582,619	28,653,368	5,443,175	2,363,766	36,460,309

For further details, see page 49 :—

England.	Exchange.	Total.
£	*Rx*	*Rx.*
2,639,288	1,146,144	3,839,800
(*d*) 1,163,871	505,425	4,673,872
...	...	1,109,678
3,803,159	1,651,569	9,623,350

(*b*) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies :—

Indian Midland Railway . .	Rx. 189,057
Bengal-Nagpur Railway	,, 42,624
	231,681

State Railways—"Interest on Capital deposited by Companies."
chargeable against Companies on Advances."

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6.			5,029,454	771,861	2,352,877	486,881	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	110	...	...	...	275	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49A	114	2,739,121	392,114	350,334	8,000	3
Interest on Debt . . .	25	48	2,480,038	...	115,417	...	4
Annuities in purchase of Railways	49A	114	...	...	...	...	5
Interest chargeable against Companies on advances . .	50	117	...	...	...	...	6
Interest on Capital deposited by Companies	51	117	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	118	689,987	10,734	...	...	8
Interest	49A	114	37,171	...	...	...	9
Subsidized Companies: Land, etc. .	54A	119	...	...	...	10,070	10
Miscellaneous Railway Expenditure .	55	120	24,050	3,787	1,563	...	11
TOTAL .			5,970,367	426,050	467,314	18,070	12
Irrigation:							
Major Works:							
Working Expenses . . .	57	123	...	...	...	...	13
Interest on Debt . . .	25	48	589,580	...	...	...	14
Minor Works and Navigation .	60	135	36,834	...	199,725	...	15
TOTAL .			626,414	...	199,725	...	16
Buildings and Roads:							
Military Works	62	149	990,030	334	147,277	9,954	17
Civil Works	62	149	221,238	237,018	658,469	191,791	18
TOTAL .			1,211,268	237,352	805,746	201,745	19
Army Services:							
Army:							
Effective	63	175	8,920,273	...	...	...	20
Non-Effective	63	175	457,310	...	...	...	21
TOTAL .			9,377,583	...	...	...	22
Special Defence Works . .	65	188	304,710	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			22,519,796	1,435,263	3,825,662	706,971	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	192	...	25,218	89,112	42,527	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . . .	68	192	*42*	...	...	...	26
Total Expenditure charged against Revenue			22,519,754	1,460,481	3,914,774	749,498	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	69	194	—323,014	—46,581	426,461	47,876	28
Irrigation Works . . .	69	194	...	...	...	...	29
TOTAL .			—323,014	—46,581	426,461	47,876	30

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1892—*continued.*

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,030,833	3,147,007	2,035,450	4,216,386	4,582,619	28,653,368	5,443,175	2,363,766	36,460,309
2	775	2,300	...	42,662	117,221	163,233	...	...	163,233
3	1,131,787	682,135	1,953,535	606,458	350,996	8,214,480	...	...	8,214,480
4	369,851	...	19,855	...	...	2,985,161	1,005,952	436,847	4,427,960
5	...	...	...	...	...	...	1,693,388	735,375	2,428,763
6	...	...	...	...	...	...	157,919	68,578	226,497
7	...	7,439	...	...	...	26,854	681,758	296,062	1,004,674
8	10,804	10,416	...	13,682	21,293	756,916	...	...	756,916
9	...	...	...	...	...	37,171	2,114,159	918,100	3,069,430
10	12,070	4,000	3,574	3,416	...	33,130	...	...	33,130
11	14,066	703	43,632	3,769	490	92,060	...	...	92,060
12	1,538,578	704,693	2,020,596	627,325	372,779	12,145,772	5,653,176	2,454,962	20,253,910
13	135,417	251,785	213,038	117,589	43,616	761,445	...	...	761,445
14	240,311	279,787	...	...	...	1,109,678	...	...	1,109,678
15	158,777	28,684	82,208	402,243	165,300	1,073,771	87	38	1,073,896
16	534,505	560,256	295,246	519,832	208,916	2,944,894	87	38	2,945,019
17	4,361	630	17,893	7,863	21,285	1,199,627	10,382	4,509	1,214,518
18	900,901	717,718	475,010	768,755	681,194	4,852,094	99,103	43,037	4,994,234
19	905,262	718,348	492,903	776,618	702,479	6,051,721	109,485	47,546	6,208,752
20	...	...	...	3,223,373	2,656,641	14,800,287	2,410,443	1,046,765	18,257,495
21	...	...	...	326,297	157,168	940,775	2,149,070	933,261	4,023,106
22	...	...	...	3,549,670	2,813,809	15,741,062	4,559,513	1,980,026	22,280,601
23	...	...	...	...	...	304,710	209,263	90,875	604,848
24	9,009,953	5,132,604	4,844,195	9,732,493	8,797,823	66,004,760	15,974,699	6,937,213	88,916,672
25	...	21,780	...	...	...	178,637	...	...	178,637
26	*34,508*	...	*10,510*	*340,872*	*33,629*	*419,561*	...	...	*419,561*
27	8,975,445	5,154,384	4,833,685	9,391,621	8,764,194	65,763,836	15,974,699	6,937,213	88,675,748
28	153,833	—5,985	167,280	1,109,488	1,332	1,530,690	864,309	375,337	2,770,336
29	56,801	47,634	441,375	161,795	9,225	716,830	8,948	3,886	729,664
30	210,634	41,649	608,655	1,271,283	10,557	2,247,520	873,257	379,223	3,500,000

(a) *See* foot-note (b) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1892.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	...	720	720
Opium	726	...	726
Salt	750	...	750
Stamps	34,105	...	34,105
Excise	53	...	53
Provincial Rates	...	...	...
Customs	34	...	34
Assessed Taxes	...	...	...
Forest	...	742	742
Registration	...	...	...
TOTAL	35,668	1,462	37,130
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,639,288	2,639,288
Interest on other Obligations	...	57	57
TOTAL	...	2,639,345	2,639,345
Post Office, Telegraph, and Mint:			
Post Office	35,964	60,357	96,321
Telegraph	83,212	74,906	158,118
Mint	11,334	31	11,365
TOTAL	130,510	135,294	265,804
Salaries and Expenses of Civil Departments:			
General Administration	19,560	229,972	249,532
Law and Justice	159	480	639
Police	...	...	...
Marine (including River Navigation)	76,876	56,571	133,447
Education	...	1,727	1,727
Ecclesiastical	...	406	406
Medical	...	6,468	6,468
Political	151	25,655	25,806
Scientific and other Minor Departments	15,571	14,322	29,893
TOTAL	112,317	335,601	447,918
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	54,223	54,223
Civil Furlough and Absentee Allowances	..	192,228	192,228
Superannuation Allowances and Pensions	...	1,726,046	1,726,046
Stationery and Printing	35,109	5,989	41,098
Miscellaneous	...	37,655	37,655
TOTAL	35,109	2,016,141	2,051,250
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	1,728	...	1,728
Carried forward	315,332	5,127,843	5,443,175

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	315,332	5,127,843	5,443,175
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,005,952	1,005,952
Annuities in purchase of Railways	...	1,693,388	1,693,388
Interest Chargeable against Companies on Advances	...	157,919	157,919
Interest on Capital deposited by Companies	...	681,758	681,758
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,114,159	2,114,159
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,653,176	5,653,176
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	87	...	87
TOTAL	87	...	87
Buildings and Roads:			
Military Works	10,382	...	10,382
Civil Works	16,751	82,352	99,103
TOTAL	27,133	82,352	109,485
Army Services:			
Army:			
Effective	1,109,069	1,301,374	2,410,443
Non-Effective	...	2,149,070	2,149,070
TOTAL	1,109,069	3,450,444	4,559,513
Special Defence Works	207,866	1,397	209,263
Total Expenditure charged against Revenue £	1,659,487	14,315,212	15,974,699
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	854,316	9,993	864,309
Irrigation Works	8,948	...	8,948
TOTAL £	863,264	9,993	873,257

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	India. Imperial.	India. Provincial.	India. Local.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	14,484,609	9,356,416	124,749	23,965,774
Opium	8,012,380	...	...	8,012,380
Salt	8,607,619	28,563	...	8,636,182
Stamps	1,248,783	3,013,373	...	4,262,156
Excise	3,826,759	1,289,861	644	5,117,264
Provincial Rates	657	704,766	2,797,414	3,502,837
Customs	1,686,126	15,162	...	1,701,288
Assessed Taxes	946,701	706,122	...	1,652,823
Forest	752,164	738,418	...	1,490,582
Registration	201,209	198,593	...	399,802
Tributes from Native States	775,961	...	...	775,961
TOTAL	40,542,968	16,051,274	2,922,807	59,517,049
Interest	685,173	92,745	17,670	795,588
Post Office, Telegraph, and Mint:				
Post Office	1,438,589	1,428	6,338	1,446,355
Telegraph	900,927	415	...	901,342
Mint	210,046	...	...	210,046
TOTAL	2,549,562	1,843	6,338	2,557,743
Receipts by Civil Departments:				
Law and Justice	63,881	622,070	1,189	687,140
Police	19,924	246,739	114,877	381,540
Marine	90,526	131,840	48	222,414
Education	1,086	128,266	82,372	211,724
Medical	347	39,754	19,693	59,794
Scientific and other Minor Departments	10,055	58,024	21,428	89,507
TOTAL	185,819	1,226,693	239,607	1,652,119
Miscellaneous:				
Receipts in aid of Superannuation, &c.	165,495	51,675	53	217,223
Stationery and Printing	26,052	57,335	21	83,408
Exchange	31,529	...	...	31,529
Miscellaneous	107,839	149,274	145,719	402,832
TOTAL	330,915	258,284	145,793	734,992
Railways:				
State Railways (Gross Receipts)	14,323,729	2,087,875	...	16,411,604
Guaranteed Companies (Net Traffic Receipts)	3,493,118	...	...	3,493,118
Subsidized Companies (Repayment of Advances of Interest)	31,567	...	...	31,567
TOTAL	17,848,414	2,087,875	...	19,936,289
Irrigation:				
Major Works:				
Direct Receipts	662,793	741,944	...	1,404,737
Portion of Land Revenue due to Irrigation	673,189	..	...	673,189
Minor Works and Navigation	46,337	139,353	8,424	194,114
TOTAL	1,382,319	881,297	8,424	2,272,040
Buildings and Roads:				
Military Works	49,794	...	...	49,794
Civil Works	11,800	271,319	255,204	538,323
TOTAL	61,594	271,319	255,204	588,117
Receipts by Military Department:				
Army:				
Effective	653,700	...	...	653,700
Non-Effective	65,723	...	...	65,723
TOTAL	719,423	...	...	719,423
GRAND TOTAL, REVENUE . Rx.	64,306,187	20,871,330	3,595,843	88,773,360

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1892.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively	INDIA. Imperial.	Provincial.	Local.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues:				
Refunds and Drawbacks	179,543	70,067	4,743	254,353
Assignments and Compensations	571,725	960,135	...	1,531,860
Charges in respect of Collection:				
Land Revenue	356,551	2,553,388	924,154	3,834,093
Opium (including cost of Production)	1,860,772	...	...	1,860,772
Salt (including cost of Production)	443,444	14,514	...	457,958
Stamps	609	88,862	...	89,531
Excise	142,120	47,901	...	190,021
Provincial Rates	...	44,728	13,975	58,703
Customs	52,262	84,052	...	136,314
Assessed Taxes	15,327	14,250	...	29,577
Forest	394,809	448,053	...	842,862
Registration	104,386	103,477	...	207,863
TOTAL	4,121,608	4,429,427	942,872	9,493,907
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	—22,177	76,545	...	54,368
Interest on other Obligations	472,820	...	2,474	475,294
TOTAL	450,643	76,545	2,474	529,662
Post Office, Telegraph, and Mint:				
Post Office	1,242,030	41,061	72,118	1,355,209
Telegraph	611,552	385	...	611,937
Mint	80,809	...	...	80,809
TOTAL	1,934,391	41,446	72,118	2,047,955
Salaries and Expenses of Civil Departments:				
General Administration	607,194	739,674	86,555	1,433,423
Law and Justice	263,117	3,474,476	1,230	3,738,823
Police	775,529	2,795,136	297,945	3,868,610
Marine (including River Navigation)	278,821	154,102	3,630	436,553
Education	22,549	777,784	621,986	1,422,319
Ecclesiastical	161,014	...	...	161,014
Medical	35,808	586,564	253,035	875,407
Political	674,130	56,540	28	730,698
Scientific and other Minor Departments	388,606	128,407	27,551	544,564
TOTAL	3,206,768	8,712,683	1,291,960	13,211,411
Miscellaneous Civil Charges:				
Territorial and Political Pensions	480,189	...	...	480,189
Civil Furlough and Absentee Allowances	657	...	...	657
Superannuation Allowances and Pensions	85,636	760,076	2,794	848,506
Stationery and Printing	95,890	439,216	8,834	543,940
Miscellaneous	58,497	112,811	59,992	231,300
TOTAL	720,869	1,312,103	71,620	2,104,592
Famine Relief and Insurance:				
Famine Relief	6,187	16,088	1,148	23,423
Construction of Protective Railways	484,795	...	...	484,795
Construction of Protective Irrigation Works	75,453	...	...	75,453
Reduction of Debt	682,170	...	...	682,170
TOTAL	1,248,605	16,088	1,148	1,265,841
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	163,233	...	163,233
Railway Revenue Account:				
State Railways:				
Working Expenses	6,896,441	1,318,039	...	8,214,480
Interest on Debt	2,480,038	505,123	...	2,985,161
Interest on Capital deposited by Companies	26,854	...	...	26,854
Guaranteed Companies:				
Surplus Profits, Land and Supervision	756,916	...	...	756,916
Interest	37,171	...	...	37,171
Subsidized Companies: Land, &c.	18,924	14,206	...	33,130
Miscellaneous Railway Expenditure	80,223	11,837	...	92,060
TOTAL	10,296,567	1,849,205	...	12,145,772
Irrigation:				
Major Works:				
Working Expenses	384,038	377,407	...	761,445
Interest on Debt	560,580	520,098	...	1,109,678
Minor Works and Navigation	358,977	705,663	9,131	1,073,771
TOTAL	1,332,595	1,603,168	9,131	2,944,894
Buildings and Roads:				
Military Works	1,199,627	...	...	1,199,627
Civil Works	739,218	2,461,115	1,651,761	4,852,094
TOTAL	1,938,845	2,461,115	1,651,761	6,051,721
Army Services:				
Army:				
Effective	14,800,287	...	...	14,800,287
Non-Effective	940,775	...	...	940,775
TOTAL	15,741,062	...	..	15,741,062
Special Defence Works	304,710	..	..	304,710
	41,296,663	20,665,013	4,043,084	66,004,760
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	99,323	103,273	202,596
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	313,011	130,509	443,520
GRAND TOTAL, EXPENDITURE . Rx.	41,296,663	20,451,325	4,015,848	65,763,836

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	138,642	277,098	1,319,829	91,465	2,727,718	4,570,596	1,297,021	2,354,780	1,707,460	14,484,609
Opium	240	23,492	41,050	39,719	6,012,895	47,834	2,869	...	1,844,281	8,012,380
Salt	1,971,135	...	161,015	...	2,393,402	...	...	1,761,126	2,320,941	8,607,619
Stamps	48,087	42,376	78,546	20,521	377,511	173,380	203,465	168,689	136,208	1,248,783
Excise	92,979	208,004	330,654	195,248	835,048	393,227	91,969	910,473	769,097	3,826,759
Provincial Rates	657	...	...	...	...	...	...	...	...	657
Customs	...	...	691,365	...	505,170	...	...	160,457	329,134	1,686,126
Assessed Taxes	151,909	23,313	43,859	11,973	222,123	116,770	73,282	104,135	199,337	946,701
Forest	50,437	67,995	275,636	16,806	39,478	86,575	51,004	...	164,233	752,164
Registration	2,026	5,558	2,610	2,233	66,715	20,206	13,247	61,725	26,889	201,209
Tributes from Native States	218,985	23,048	34,274	10	...	...	28,072	344,943	126,629	775,961
TOTAL	2,675,097	670,944	2,978,838	377,975	13,180,060	5,408,588	1,760,929	5,866,328	7,624,209	40,542,968
Interest	326,544	...	1,790	97	141,555	...	5	27,369	187,813	685,173
Post Office, Telegraph, and Mint:										
Post Office	1,438,589	...	...	...	...	...	...	...	...	1,438,589
Telegraph	900,927	...	...	...	...	...	...	...	...	900,927
Mint	121,048	...	...	...	...	...	...	...	88,998	210,046
TOTAL	2,460,564	...	...	...	...	...	...	...	88,998	2,549,562
Receipts by Civil Departments:										
Law and Justice	40,305	...	23,576	...	...	...	...	...	...	63,881
Police	4,244	...	15,680	...	...	...	...	...	...	19,924
Marine	86,589	...	3,937	...	...	...	...	...	...	90,526
Education	996	...	90	...	...	...	...	...	...	1,086
Medical	178	...	169	...	...	...	...	...	...	347
Scientific and other Minor Departments	9,956	...	99	...	...	...	...	...	...	10,055
TOTAL	142,268	...	43,551	...	...	...	...	...	...	185,819
Miscellaneous:										
Receipts in aid of Superannuation, &c.	79,482	3,413	3,214	1,298	17,411	12,896	6,959	23,151	17,671	165,495
Stationery and Printing	14,677	43	1,907	391	2,358	718	2,442	1,380	2,136	26,052
Exchange	31,529	...	...	...	...	...	...	...	...	31,529
Miscellaneous	22,793	101	7,127	3,242	17,821	582	2,365	7,303	46,505	107,839
TOTAL	148,481	3,557	12,248	4,931	37,590	14,196	11,766	31,834	66,312	330,915
Railways:										
State Railways (Gross Receipts)	7,175,506	745,635	223,642	...	177,400	1,315,298	3,309,010	869,077	508,161	14,323,729
Guaranteed Companies (Net Traffic Receipts)	3,493,118	...	...	...	...	...	...	...	...	3,493,118
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	..	...	..	31,567	...	31,567
TOTAL	10,668,624	745,635	223,642	...	177,400	1,315,298	3,309,010	900,644	508,161	17,848,414
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	10,229	579,613	28,551	44,400	662,793
Portion of Land Revenue due to Irrigation	...	...	...	...	...	114,581	25,106	471,875	61,627	673,189
Minor Works and Navigation	2,504	...	14	...	...	...	23,807	...	20,012	46,337
TOTAL	2,504	...	14	...	...	124,810	628,526	500,426	126,039	1,382,319
Buildings and Roads:										
Military Works	44,315	26	2,066	302	22	39	723	185	2,116	49,794
Civil Works	4,565	...	2,880	...	38	...	4,317	...	...	11,800
TOTAL	48,880	26	4,946	302	60	39	5,040	185	2,116	61,594
Receipts by Military Department:										
Army:										
Effective	453,369	...	...	...	...	...	...	114,577	85,754	653,700
Non-Effective	40,454	...	...	...	...	...	...	12,053	13,216	65,723
TOTAL	493,823	...	...	...	...	...	...	126,630	98,970	719,423
TOTAL, IMPERIAL REVENUE . Rx.	16,966,785	1,420,162	3,265,029	383,305	13,536,665	6,862,931	5,715,276	7,453,416	8,702,618	64,306,187

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 1st March 1892.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues:										
Refunds and Drawbacks	5,369	691	23,350	370	56,341	9,304	9,776	22,443	51,899	179,543
Assignments and Compensations	313,047	5,906	4	3,074	14,119	12,592	15,725	121,914	85,344	571,725
Charges in respect of Collection, *viz.:*										
Land Revenue	45,629	...	275,002	...	..	...	35,920	...	..	356,551
Opium (including cost of Production)	1,238	...	.	...	1,856,871	...	...	. ...	2,663	1,860,772
Salt (including cost of Production)	115,684	...	62	..	...	..	...	182,382	145,316	443,444
Stamps	—35,550	1,003	2,140	787	11,294	3,768	7,418	4,268	5,541	669
Excise	1,845	3,955	4,287	601	49,925	10,650	2,549	42,060	26,248	142,120
Provincial Rates	...	...	...	...	...	...	...	...	..	...
Customs	...	...	...	...	...	...	.	...	52,262	52,262
Assessed Taxes	67	31	817	52	9,011	899	1,056	815	2,579	15,327
Forest	43,761	40,157	100,574	13,357	21,023	47,612	31,968	..	96,357	394,809
Registration	605	2,149	1,198	1,318	34,174	10,339	4,040	35,517	15,046	104,386
TOTAL	491,695	53,892	407,434	19,559	2,052,758	95,164	108,452	409,399	483,255	4,121,608
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	—22,457	2	...	..	2	7	14	36	219	—22,177
Interest on other Obligations	406,525	287	731	14	11,443	2,529	7,068	2,489	41,734	472,820
TOTAL	384,068	289	731	14	11,445	2,536	7,082	2,525	41,953	450,643
Post Office, Telegraph, and Mint:										
Post Office	1,242,030	...	...	...	...	...	.	..	...	1,242,030
Telegraph	611,552	...	...		...	...	...	...	...	611,552
Mint	41,254	...		...	...	...	...	...	39,555	80,809
TOTAL	1,894,836	...	...	...	...	...	...	..	39,555	1,934,391
Salaries and Expenses of Civil Departments:										
General Administration	427,328	6,064	37,487	4,755	27,559	20,370	17,543	27,577	38,511	607,194
Law and Justice	149,354	..	113,763	.	...		..	...	..	263,117
Police	53,045	289	684,658	.	4,431	3,141	24,609	1,542	3,814	775,529
Marine (including River Navigation)	244,589	...	34,232		...	...	...	...	...	278,821
Education	13,709	...	8,780	...	...	...	...	...	...	22,549
Ecclesiastical	14,378	4,164	8,800	1,238	18,807	23,282	23,660	35,876	30,809	161,014
Medical	19,025	...	16,183	...	...	...	...	...	...	35,808
Political	440,788	...	36,144	...	5,631	15,841	120,274	212	55,240	674,130
Scientific and other Minor Departments	206,112	7,572	13,339	4,736	55,699	37,183	15,107	35,169	13,689	388,606
TOTAL	1,568,988	18,089	953,386	10,729	112,127	99,817	201,193	100,376	142,063	3,206,768
Miscellaneous Civil Charges:										
Territorial and Political Pensions	39,527	26,939	15,423	1,726	119,990	[illegible],295	36,094	83,991	76,204	480,189
Civil Furlough and Absentee Allowances	516	...	.	.	45	...	...	43	53	657
Superannuation Allowances and Pensions	69,000	...	2,495	...	155	...	...	9,799	3,587	85,036
Stationery and Printing	—135,338	...	1,984	...	185,153	..	...	17,989	26,102	95,890
Miscellaneous	18,099	414	5,177	19,104	3,381	3,267	1,802	3,810	2,843	58,497
TOTAL	—6,996	27,353	25,079	20,830	308,724	83,562	37,896	115,632	108,739	720,869
Famine Relief and Insurance:										
Famine Relief	6,133	...	54	...	...	...	...	...	...	6,187
Construction of Protective Railways	...	..	...	...	...	...	...	484,795	...	484,795
Construction of Protective Irrigation Works	...	...	...	...	...	990	1,000	61,569	11,894	75,453
Reduction of Debt	682,170	...	...	.	.	...	...	...	...	682,170
TOTAL	688,303	.	54	...	...	990	1,000	546,364	11,894	1,248,605
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,739,121	392,114	122,205	...	82,984	649,028	1,953,535	606,458	350,996	6,896,441
Interest on Debt	2,480,038	...	...	...	...	...	...	...	...	2,480,038
Interest on Capital deposited by Companies	...	19,415	...	..	..	7,439	...	...	...	26,854
Guaranteed Companies:										
Surplus Profits, Land & Supervision	689,987	19,734	...	...	10,804	10,416	.	13,682	21,293	756,916
Interest	37,171	...	...	...	...	...	...		...	37,171
Subsidized Companies Land, &c.	..	..	..	...	11,934	...	3,574	3,416	...	18,924
Miscellaneous Railway Expenditure	24,050	3,787	1,563	...	6,450	...	43,632	159	582	80,223
TOTAL	5,970,367	426,050	123,768	..	112,172	666,883	2,000,741	623,715	372,871	10,296,567
Irrigation:										
Major Works										
Working Expenses	...	..		...		9,795	213,038	117,589	43,616	384,038
Interest on Debt	589,580	...	.	...	...	...	..	...	.	589,580
Minor Works and Navigation	36,834	...	100,850	..	...	413	59,390	...	161,490	358,977
TOTAL	626,414	...	100,850	...	..	10,208	272,428	117,589	205,106	1,332,595
Buildings and Roads:										
Military Works	990,030	334	147,277	9,954	4,361	630	17,893	7,863	21,285	1,199,627
Civil Works	216,408	4,280	336,351	32,359	71,744	14,865	30,688	3,901	28,621	739,218
TOTAL	1,206,438	4,614	483,629	42,313	76,105	15,495	48,581	11,764	49,906	1,938,845
Army Services:										
Army:										
Effective	8,920,273	...	...	...	...	..	...	3,223,373	2,656,641	14,800,287
Non-Effective	457,310	...	...		...	...	...	326,297	157,168	940,775
TOTAL	9,377,583	...	...	...	...	...	...	3,549,670	2,813,809	15,741,062
Special Defence Works	304,710	...	...	...	..	...	...	...	...	304,710
TOTAL, IMPERIAL EXPENDITURE Rx.	22,506,406	530,287	2,094,931	93,445	2,673,331	974,655	2,677,373	5,477,034	4,269,201	41,296,663

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Principal Heads of Revenue:										
Land Revenue	...	424,409	820,822	375,435	1,140,239	1,357,239	1,021,137	1,495,088	2,722,047	9,356,416
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	11,085	...	...	11,811	5,667	28,563
Stamps	...	127,127	53,852	61,562	1,132,535	520,138	203,465	506,068	408,626	3,013,373
Excise	...	69,355	94,174	65,082	278,349	131,076	91,969	303,491	256,365	1,289,861
Provincial Rates	...	21,243	...	...	452,451	174,089	56,983	...	...	704,766
Customs	...	...	1,981	...	5,711	...	..	3,503	3,967	15,162
Assessed Taxes	...	22, 87	29,510	11,049	215,396	110,951	59,910	86,809	170,310	706,122
Forest	...	67,995	142,906	16,807	39,477	86,576	51,003	169,422	164,232	738,418
Registration	...	5,558	2,020	2,233	66,716	20,205	13,247	61,724	26,890	198,593
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	737,874	1,145,265	532,168	3,341,959	2,400,274	1,497,714	2,637,916	3,758,104	16,051,274
Interest	...	3,831	2,068	127	11,816	23,282	24,015	4,352	23,254	92,745
Post Office, Telegraph, and Mint:										
Post Office	...	944	...	...	...	...	424	...	60	1,428
Telegraph	...	...	...	...	...	...	...	...	415	415
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	944	...	...	...	...	424	...	475	1,843
Receipts by Civil Departments:										
Law and Justice	...	42,328	61,342	16,247	180,865	99,577	67,649	91,498	62,564	622,070
Police	...	2,885	1,635	7,123	44,863	43,557	64,967	42,726	38,983	246,739
Marine	...	...	27,975	52	96,541	...	...	378	6,894	131,840
Education	...	13,401	923	4,330	59,513	6,879	1,880	13,339	28,001	128,266
Medical	...	426	1,965	97	14,685	678	2,523	8,053	11,327	39,754
Scientific and other Minor Departments	...	1,240	481	41	19,604	10,002	4,381	18,947	3,328	58,024
TOTAL	...	60,280	94,321	27,890	416,071	160,693	141,400	174,941	151,097	1,226,693
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	909	180	266	12,698	5,586	5,067	3,342	23,627	51,675
Stationery and Printing	...	3,954	2,306	109	15,737	8,232	11,281	9,081	6,615	57,335
Miscellaneous	...	4,395	3,920	3,343	83,603	20,405	13,404	15,041	5,163	149,274
TOTAL	...	9,258	6,406	3,718	112,038	34,243	29,752	27,464	35,405	258,284
Railways:										
State Railways (Gross Receipts)	...	...	406,038	8,355	1,603,954	58,304	11,224	...	...	2,087,875
Guaranteed Companies (net Traffic Receipts)	...	...	...		...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	406,038	8,355	1,603,954	58,304	11,224	...	...	2,087,875
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	160,271	581,673	...	...	...	741,944
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	.	...	...	...
Minor Works and Navigation	...	..	3,654	...	93,563	17,581	6,803	16,063	1,689	139,353
TOTAL	...	...	3,654	...	253,834	599,254	6,803	16,063	1,689	881,297
Buildings and Roads:										
Military Works	...	...	...	...	...	...	..	...	...	...
Civil Works	..	6,592	7,159	6,640	40,527	80,391	38,686	16,225	75,099	271,319
TOTAL	...	6,592	7,159	6,640	40,527	80,391	38,686	16,225	75,099	271,319
Receipts by Military Department:										
Army:										
Effective	...	...	..	...	...	...	.	...	...	...
Non-Effective	...	...	...	...	...	...	...	.	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rs.	...	818,779	1,664,911	578,898	5,780,199	3,356,441	1,750,018	2,876,961	4,045,123	20,871,330

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1892.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	...	1,736	2,170	855	15,420	10,189	8,030	13,002	18,665	70,067
Assignments and Compensations	...	302	...	...	16,613	24,468	...	...	918,752	960,135
Charges in respect of Collection, *viz.:*										
Land Revenue	...	117,770	130,662	94,735	411,434	444,164	229,338	487,011	638,274	2,553,388
Opium (including cost of Production)	...	...	...	...	...	...	...	...	.	...
Salt (including cost of Production)	...	...	1,016	...	5,161	...	...	8,337	...	14,514
Stamps	...	3,009	1,457	2,361	33,884	11,302	7,418	12,806	16,625	88,862
Excise	...	1,318	874	200	16,041	3,550	2,549	14,020	8,749	47,901
Provincial Rates	...	...	...	...	43,429	694	605	.	...	44,728
Customs	...	...	16,370	...	51,872	...	...	15,810	...	84,052
Assessed Taxes	...	32	817	52	9,001	899	56	814	2,579	14,250
Forest	...	40,156	66,248	13,356	21,024	47,612	31,968	131,332	96,357	448,053
Registration	...	2,149	895	1,318	34,173	10,339	4,040	35,518	15,045	103,477
TOTAL		166,472	220,509	112,877	658,652	553,217	284,004	718,650	1,715,046	4,429,427
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,821	1,287	45	10,113	18,861	18,619	6,889	17,910	76,545
Interest on other Obligations	...	.	...	...	...	...	...	...	...	...
TOTAL	...	2,821	1,287	45	10,113	18,861	18,619	6,889	17,910	76,545
Post Office, Telegraph, and Mint:										
Post Office	...	6,054	4,884	84	450	...	9,860	9,040	10,689	41,061
Telegraph	...	...	...	...	...	...	...	...	385	385
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	6,054	4,884	84	450	...	9,860	9,040	11,074	41,446
Salaries and Expenses of Civil Departments:										
General Administration	...	36,855	63,997	19,099	161,633	125,090	96,080	100,682	136,228	739,674
Law and Justice	...	131,795	200,331	64,019	1,050,479	605,327	390,798	528,088	503,039	3,474,476
Police	...	129,800	260,643	124,161	596,181	396,909	338,838	416,053	532,551	2,795,136
Marine (including River Navigation)	...	...	20,683	13,842	94,225	...	...	15,046	4,300	154,102
Education	...	43,538	29,840	17,721	255,158	42,333	80,202	145,410	163,582	777,784
Ecclesiastical	...	.	...	...	...	...	...	...	...	...
Medical	...	26,535	20,085	18,392	156,673	62,660	53,703	115,748	132,768	586,564
Political	...	1,533	13	10,821	3,450	554	...	7,043	32,526	56,540
Scientific and other Minor Departments	...	4,908	6,164	518	31,285	22,409	9,229	35,092	18,742	128,407
TOTAL	...	374,974	607,756	269,173	2,349,084	1,255,342	968,850	1,363,762	1,523,742	8,712,683
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	..	22,828	24,118	7,943	159,952	173,243	84,908	131,741	155,343	760,076
Stationery and Printing	...	17,820	39,925	7,292	133,585	54,146	52,807	75,274	58,301	439,216
Miscellaneous	...	4,193	3,850	5,471	29,526	13,620	4,812	15,193	36,146	112,811
TOTAL	...	44,847	67,893	20,706	323,063	241,009	142,527	222,208	249,850	1,312,103
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	209	...	15,653	216	16,088
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	.	209	...	15,663	216	16,088
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	275	775	2,300	...	42,662	117,221	163,233
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	228,129	8,000	1,048,803	33,107	...	...	...	1,318,039
Interest on Debt	...	...	115,417	...	309,851		19,855	...	..	505,123
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,070	136	4,000	...	...		14,206
Miscellaneous Railway Expenditure	...		...	..	7,616	703	...	3,610	—92	11,837
TOTAL	...	...	343,546	18,070	1,426,406	37,810	19,855	3,610	—92	1,849,205
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	135,417	241,990	...	...	...	377,407
Interest on Debt	...	...	...	..	240,311	279,787	...	...	...	520,098
Minor Works and Navigation	...	...	94,052	...	157,435	28,271	22,196	299,899	3,810	705,663
TOTAL		...	94,052	.	533,163	550,048	22,196	399,899	3,810	1,603,168
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	.
Civil Works	...	199,233	271,895	107,500	402,543	438,736	329,219	313,826	398,163	2,461,115
TOTAL	...	199,233	271,895	107,500	402,543	438,736	329,219	313,826	398,163	2,461,115
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	..	...	...	...	...	...	...	...	...
TOTAL	.	...	..	...	...	..	.	...	...	...
TOTAL	...	794,401	1,611,822	528,730	5,704,249	3,097,532	1,795,130	3,096,209	4,036,940	20,,65,013
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	17,540	50,598	31,185	...	...	...	...	...	99,323
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	...	..	...	11,934	4,399	1,719	241,770	53,189	313,011
TOTAL, PROVINCIAL EXPENDITURE, Rx	...	811,941	1,662,420	559,915	5,692,315	3,093,133	1,793,411	2,854,439	3,983,751	20,451,325

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	31	...	1,385	...	...	3,051	3,303	100,890	16,089	124,749
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	644	...	...	...	...	...	...	...	...	644
Provincial Rates	6,292	78,756	99,811	54,813	398,166	764,177	342,014	749,259	304,126	2,797,414
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	6,967	78,756	101,196	54,813	398,166	767,228	345,317	850,149	320,215	2,922,807
Interest	28	39	...	...	4,358	2,082	111	10,230	822	17,670
Post Office, Telegraph, and Mint:										
Post Office	...	...	25	5	1,584	...	4,724	...	...	6,338
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	25	5	1,584	...	4,724	...	...	6,338
Receipts by Civil Departments:										
Law and Justice	8	...	...	...	...	...	1,181	...	...	1,189
Police	912	17,039	6,050	5,345	46,504	...	5,706	...	33,321	114,877
Marine	...	...	48	...	...	...	...	...	...	48
Education	37	658	826	63	3,759	20,157	5,878	18,874	32,100	82,372
Medical	615	993	85	21	1,000	13,121	1,833	1,618	407	19,693
Scientific and other Minor Departments	43	679	1	5,937	1,829	33	11,872	...	1,034	21,428
TOTAL	1,635	19,369	7,010	11,366	53,092	33,311	26,470	20,492	66,862	239,607
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	53	...	53
Stationery and Printing	5	...	...	...	...	...	16	...	...	21
Miscellaneous	1,950	4,981	30,422	500	22,008	14,108	3,832	56,893	11,025	145,719
TOTAL	1,955	4,981	30,422	500	22,008	14,108	3,848	56,946	11,025	145,793
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,177	...	1,268	...	2,979	...	...	8,424
TOTAL	...	...	4,177	...	1,268	...	2,979	...	...	8,424
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,763	8,270	12,102	10,471	41,439	6,559	22,845	99,809	50,946	255,204
TOTAL	2,763	8,270	12,102	10,471	41,439	6,559	22,845	99,809	50,946	255,204
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	13,348	111,415	154,932	77,155	521,915	823,288	406,294	1,037,626	449,870	3,595,843

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1892.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	...	7	35	30	204	960	115	2,747	645	4,743
Assignments and Compensations	...	...	..	...	...	...	...	..	...	...
Charges in respect of Collection, *viz.:*										
Land Revenue	3,057	41,276	.	...	...	317,326	121,937	414,259	26,299	924,154
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	..	...	...	..	...	...	...	...	..	...
Provincial Rates	..	...	6,268	325	2,349	...	...	...	...	...
Customs	...	...	...	...	.	...	...	...	5,033	13,975
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	.	...	...
TOTAL	3,057	41,283	6,303	355	2,553	318,286	122,052	417,006	31,977	942,872
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	..	...	597	...	...	629	1,248	2,474
TOTAL		.	...	...	597	...	...	629	1,248	2,474
Post Office, Telegraph, and Mint:										
Post Office	73	...	8,315	3,738	36,653	18,284	5,055	...	...	72,118
Telegraph	...	...	...	...	...	...	..	...	...	...
Mint	...	...	...	...		...	...	..		...
TOTAL	73	...	8,315	3,738	36,653	18,284	5,055	..	...	72,118
Salaries and Expenses of Civil Departments:										
General Administration	129	2,756	2,037	289	29,218	7,383	12,492	27,531	4,750	86,555
Law and Justice	21	...	...	...	...		1,209		...	1,230
Police	1,282	5,933	15,949	...	3,382	253,869	2,053	...	15,477	297,945
Marine (including River Navigation)	...	...	3,630	...	..	...	...	...	...	3,630
Education	1,221	20,380	13,710	16,169	111,189	144,515	57,178	102,910	154,714	621,986
Ecclesiastical	...	...	...	...	...	...		...	...	...
Medical	1,913	5,015	3,555	7,415	7,683	50,309	30,596	130,061	16,488	253,035
Political	28	.	...	...	...	...	...	...	...	28
Scientific and other Minor Departments	218	615	1,125	2,781	2,157	291	15,234	...	5,130	27,551
TOTAL	4,812	34,699	40,006	26,624	153,629	456,367	118,762	260,502	196,559	1,291,960
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	11	85	126	...	127	1,148	451	600	246	2,794
Stationery and Printing	57	223	...	...	4,998	122	2,040	...	1,394	8,834
Miscellaneous	550	780	9,114	2,147	4,712	2,093	7,607	27,141	5,848	59,992
TOTAL	618	1,088	9,240	2,147	9,837	3,363	10,098	27,741	7,488	71,620
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	1,148	...	...	...	...	1,148
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	..	..	...	...	...	...	...	...	...
TOTAL	...	...	.	...	1,148	...	...	..	...	1,148
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	.	...	..	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...		...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	..	...	...	.	..	.	...		...
Miscellaneous Railway Expenditure	...	...	...	...	..	...	...	...	..	...
TOTAL	...	.	...	...	..	...	...	...	..	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	.	...	...	...
Minor Works and Navigation	...	...	4,823	...	1,342	...	622	2,344	...	9,131
TOTAL	...	...	4,823	...	1,342	...	622	2,344	...	9,131
Buildings and Roads:										
Military Works	...	...	...	...	...		...	.		...
Civil Works	4,830	33,505	50,222	51,932	426,614	264,117	115,103	451,028	254,410	1,651,761
TOTAL	4,830	33,505	50,222	51,932	426,614	264,117	115,103	451,028	254,410	1,651,761
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...		...	...
Non-Effective	...	...	...	...	...	.	...	...	...	...
TOTAL	.	.	...	...	...	...		.	...	...
TOTAL	13,390	110,575	118,909	84,796	632,373	1,060,417	371,692	1,159,250	491,682	4,043,084
Add—Portion of Local Revenue not spent in the year	...	7,678	38,514	11,342	...	26,179	...	...	19,560	103,273
Deduct—Portion of Local Expenditure defrayed from Local balances	42	...	...	...	22,574	...	8,791	99,102	...	130,509
TOTAL, LOCAL EXPENDITURE . Rx.	13,348	118,253	157,423	96,138	609,799	1,086,596	362,901	1,060,148	511,242	4,015,848

No. 9.—ACCOUNT of Receipts and Disbursements other than Revenue and ended 31st

	No. of Account.	No. of Page.	India.	England.	Total.
			Rx.	£	
Revenue:	2	5	88,773,360	257,919	89,031,279
Exchange added to Revenue	2	5	112,004	...	112,004
Total			88,885,364	257,919	89,143,283
Permanent Debt incurred:	75	216			
Sterling Debt.					
India 3 p. c. Stock			...	4,600,000	
Rupee Debt.					
4 p. c. Rupee Loan			7	...	
Total			7	4,600,000	4,600,007
Net			...	...	3,038,293
Unfunded Debt:					
Treasury Notes	77	218	2,300	...	
Deposits of Service Funds	78	218	135,381	...	
Savings Bank Deposits	79	219	3,844,903	...	
Total			3,982,584	...	3,982,584
Net			...	...	899,359
Deposits and Advances:					
Balances of Provincial Allotments	68	192	178,637	...	
Appropriation for Reduction of Debt	App. 89	250	682,170	...	
Excluded Local Funds	80	220	770,194	...	
Political and Railway Funds	81	220	359,583	...	
Departmental and Judicial Deposits	82	221	16,306,558	...	
Advances	*Vide* App. A	250	8,316,775	3,196	
Suspense Accounts		253	132,151	...	
Exchange on Remittance Account		254	722,553	...	
Miscellaneous		255	147,661	2,051	
Total			27,616,282	5,247	27,621,529
Net			...	...	1,480,280
Loans and Advances by Imperial Government	83	226	128,662	...	128,662
Net			...	...	0
Loans and Advances by Provincial Governments	83A	228	261,135	...	261,135
Net			...	...	0
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	84	238	180,837	1,082,605	
Repayments	84	238	1,200,961	8,001	
Total			1,381,798	1,090,606	2,472,404
Net			...	...	0
Remittances:					
Inland Money Orders	*Vide* App. A	246	17,365,788	...	
Other Local Remittances		256	69,071	...	
Other Departmental Accounts		256	651,843	...	
Net Receipts by Civil Treasuries from:					
Post Office		256	891,797	...	
Guaranteed Railways		256	3,733,896	...	
Net Receipts from Civil Treasuries by:					
Telegraph		256	37,845	...	
Marine		256	215,703	...	
Military		256	14,292,281	...	
Public Works		256	618,941	...	
Remittance Account between England and India	85	240	1,184,038	188,287	
Total			39,061,203	188,287	39,249,490
Net			...	...	116,140
Secretary of State's Bills drawn	86	242	...	16,093,854	16,093,854
Total Receipts			161,317,035	22,235,913	183,552,948
Opening Balance	87	243	17,876,244	3,835,050	21,711,294
GRAND TOTAL			179,193,279	26,070,963	205,264,242

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March 1892.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure:					
Exchange charged as Expenditure	3	9	66,004,760	15,974,699	81,979,459
Add—Provincial Surpluses transferred to "Deposits"	3	9	6,937,213	...	6,937,213
Deduct—Provincial Deficits charged against "Deposits"	3	9	178,637	...	178,637
			419,561		*419,561*
TOTAL			72,701,049	15,974,699	88,675,748
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	2,247,520	873,257	
Exchange on Expenditure not charged to Revenue	3	9	379,223	...	
TOTAL			2,626,743	873,257	3,500,000
Permanent Debt discharged:	75	216			
Sterling Debt.					
India 3½ p. c. Debentures			...	1,386,000	
India 3½ p. c. Stock (besides £96,703, cancelled) (*a*)			...	...	
India 4 p. c. Stock			...	4,262	
Oudh and Rohilkhund Railway Debentures			...	31,000	
South Indian Railway Debentures			...	86,100	
Rupee Debt.					
4½ p. c. Loans			9,650	...	
4 p. c. Loans			44,596	...	
Stock Notes			106	...	
TOTAL			54,352	1,507,362	1,561,714
NET			...	..	0
Unfunded Debt:					
Special Loans	76	218	138	...	
Treasury Notes	77	218	700	...	
Deposits of Service Funds	78	218	88,657	.	
Savings Bank Deposits	79	219	2,993,730	...	
TOTAL			3,083,225	...	3,083,225
NET			.	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	192	419,561	...	
Excluded Local Funds	80	220	757,366	...	
Political and Railway Funds	81	220	360,248	...	
Departmental and Judicial Deposits	82	221	15,936,179	...	
Advances	*Vide* App. A.	251	8,249,108	2,594	
Suspense Accounts		253	141,254	...	
Miscellaneous		255	265,233	706	
TOTAL			26,137,949	3,300	26,141,249
NET			...	...	0
Loans and Advances by Imperial Government	83	226	617,449	...	617,449
NET			...	...	488,787
Loans and Advances by Provincial Governments	83A	228	726,540	...	726,540
NET			...	...	465,405
Payments to Railway Companies on Capital Account(*b*)					
For discharge of Debentures	84	238	...	1,424,900	
For Expenditure	84	238	1,119,600	1,074,296	
TOTAL			1,119,600	2,499,196	3,618,796
NET			...	...	1,146,352
Remittances:					
Inland Money Orders	*Vide* App. A	248	17,340,302	...	
Other Departmental Accounts		257	661,930	...	
Net Payments into Civil Treasuries by:					
Post Office		257	891,795	...	
Guaranteed Railways		257	3,736,325	...	
Net Issues from Civil Treasuries to:					
Telegraph		257	39,340	...	
Marine		257	214,811	...	
Military		257	14,202,281	...	
Public Works		257	685,907	...	
Remittance Account between England and India	85	240	171,136	1,090,523	
TOTAL			38,042,827	1,090,523	39,133,350
NET			...	...	0
Secretary of State's Bills paid	86	242	16,796,540	...	16,796,540
Total Disbursements			161,906,274	21,948,337	183,854,611
Closing Balance	87	243	17,287,005	4,122,626	21,409,631
GRAND TOTAL			179,193,279	26,070,963	205,264,242

(*a*) £51,413, £3,833 and £31,635 aggregating £86,881 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railways Sinking Funds—the purchase-money £92,448 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £9,822 is on account of Discount Sinking Fund, and the cost of purchase £10,470 is charged in the accounts, *viz.*, £8,589 under Interest on Debt, and £1,881 under State Railways—Interest on Debt.

(*b*) This does not include advances to the East Indian, the South Indian (after date of purchase) and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section A.—Revenue.

Revenue *Rx.*59,517,049. Expenditure *Rx.*9,547,162.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account: Detail.	Major Head Total: Revenue.	Major Head Total: Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	46,791,920	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,466,173	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	254,353
Assignments and Compensations.	12	Expenditure	26	...	...	1,531,860
Land Revenue . .	13A	Receipts	27	...	23,965,774	...
" . .	13B	Expenditure	28	...	...	3,835,126
Opium . . .	14A	Receipts	30	...	8,012,380	...
" . . .	14B	Store Account	30	...	...	...
" . . .	14C	Expenditure	31	...	...	1,861,813
Salt . . .	15A	Receipts	31	...	8,636,182	...
" . . .	15B	Expenditure	32	...	...	459,034
" . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	4,262,156	138,447
Excise . . .	17	Receipts and Expenditure . . .	35	...	5,117,264	190,097
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,502,837	58,703
Customs . . .	19A	Receipts	37	...	1,701,288	...
" . . .	19B	Expenditure	38	...	...	136,363
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,652,823	29,577
Forest . . .	21	Receipts and Expenditure . . .	40	..	1,490,582	843,926
Registration . .	22	Receipts and Expenditure . . .	42	...	399,802	207,863
Tributes . .	23	Receipts	43	...	775,961	...
		TOTAL .		...	59,517,049	9,547,162

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1892.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma	2,142,036	161,015	132,398	424,828	99,811	693,346	73,369	418,542	4,145,345	40,975	4,104,370	171,430	7,605,560	23,942	540
India, General	138,673	...	48,087	93,623	6,949	...	151,909	50,437	489,678	355,283	134,395	...	(b)903,709	...	149
Central Provinces	701,507	...	169,503	277,419	99,999	...	45,500	135,990	1,429,918	76,852	1,353,066	86,501	10,784,294	15,642	125
Assam	466,900	...	82,083	260,330	54,813	...	23,022	33,613	920,761	6,047	914,714	49,004	5,476,833	18,666	167
Bengal	3,867,957	...	1,510,046	1,113,397	850,617	...	437,519	78,955	7,858,491	180,059	7,678,432	150,639	71,270,302	50,972	108
North-Western Provinces and Oudh.	5,930,886	...	693,518	524,303	938,266	...	227,721	173,151	8,487,845	462,163	8,025,682	107,540	46,903,102	74,630	171
Punjab	2,321,461	...	406,930	183,938	398,997	...	133,192	102,007	3,546,525	271,930	3,274,595	110,667	20,866,847	29,590	157
Madras	3,950,758	...	674,757	1,213,964	749,259	...	190,944	169,422	6,949,104	653,221	6,295,883	141,193	35,630,440	44,591	177
Bombay	4,445,596	...	544,834	1,025,462	304,126	...	369,647	328,465	7,018,130	1,419,643	5,598,487	125,127	18,857,044	44,742	297
	23,965,774	161,015	4,262,156	5,117,264	3,502,837	693,346	1,652,823	1,490,582	40,845,797	3,466,173	37,379,624	942,101	218,298,131	39,677	171
Salt	...	8,475,167	...	...	...	...	...	...	8,475,167	35,878	8,439,289	...	...	...	...
Customs	...	...	...	...	..	1,007,942	...	...	1,007,942	34,935	973,007	...	...	...	...
TOTAL . Rx.	23,965,774	8,636,182	4,262,156	5,117,264	3,502,837	1,701,288	1,652,823	1,490,582	50,328,906	3,536,986	46,791,920	942,101	218,298,131	49,668	214
Revenue per 1,000 Square Miles.	25,439	9,167	4,524	5,432	3,718	1,806	1,754	1,582	53,422	...	49,668	...	...	...	...
Revenue per 1,000 of Population.	109·8	39·6	19·5	23·4	16	7·8	7·6	6·8	230·5	...	214·3	...	...	...	...

(a) From the latest Statistical Tables for British India.
(b) Includes Population (15,609) of Port Blair taken from the 26th number of the Statistical Abstract relating to British India.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25	2,136	2,429	(a)25,548	1,247	28,190	20,416	17,896	33,058	51,245	182,165
Assignments and Compensations, Account No. 12, page 26.	313,047	6,208	4	3,074	30,732	37,060	15,725	121,914	1,004,096	1,531,860
Territorial and Political Pensions, Account No. 39, page 88.	39,527	26,939	15,423	1,726	119,990	80,295	36,094	83,991	76,204	480,189
Territorial and Political Pensions, paid in England	...	...	...	...	(b)1,147	...	(c)76,623	...	...	77,770
Allowances to District and Village Officers, Account No. 13B, page 28	(d)573	(d)41,276	...	...	...	d)324,392	125,592	414,258	288,098	1,194,189
TOTAL . Rx.	355,283	76,852	40,975	6,047	180,059	462,163	271,930	653,221	1,419,643	3,466,173

(a) Includes *Rx.* 12,042 and 2,234 on account of Refunds of Customs and Salt duties respectively, in Burma.
(b) Equivalent of £800 (Sterling) paid to the Members of the Bengal Nizamut family. (c) Equivalent of £53,423 (Sterling) paid to His Highness Maharajah Duleep Singh.
(d) Includes *Rx.* 573, *Rx.* 41,276 and *Rx.* 315,326 in India, Central Provinces and North-Western Provinces and Oudh, on account of Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	658	659	2,754	2,084	347	8,641	5,881	9,486	18,084	15,896	64,490
Stamps	538	1,121	341	837	487	13,224	9,083	3,493	8,157	9,912	47,198
Excise	17	366	321	102	214	776	1,818	3,238	1,495	22,008	30,355
Provincial Rates	...	16	...	35	30	909	960	131	2,747	635	5,463
Assessed Taxes	921	189	34	1,687	130	4,394	2,072	1,456	1,481	2,362	14,726
Forest	2	78	3,061	16	39	246	597	92	1,094	432	5,657
Total (a) . Rx.	2,136	2,429	6,511	4,761	1,247	28,190	20,416	17,896	33,058	51,245	167,889
Opium	...	...	...	...	...	12	...	...	...	...	12
Salt	3,204	...	...	2,234	...	20,111	...	...	1,272	11,291	38,112
Customs	...	...	...	12,042	...	23,431	...	...	3,552	7,952	46,977
Registration	29	5	7	...	8	221	37	25	310	721	1,363
Total Refunds and Drawbacks . Rx.	5,369	2,434	6,518	19,037	1,255	71,965	20,453	17,921	38,192	71,209	254,353
			25,555								

(a) For comparison with figures given in Account No. 10A., page 24, as regards Burma, *see* note (a) to Account No. 10A., page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1892.

	Rx.	Rx.
INDIA, GENERAL.		
Compensation to Holkar for Kishorae Patun	2,949	
Compensation to the Khan of Khelat	5,500	
Compensation to Maharaja of Kishengurh for loss of transport duties on Rajputana Railway	2,000	
Compensations not exceeding 5,000 rupees per annum	1,422	
Salt Compensation to Jodhpur State	96,140	
" Jeypur "	68,831	
" Kishenghur "	2,500	
" Gwalior "	31,250	
" Bhurutpur "	15,050	
" Ulwar "	12,500	
" Bhawalpur "	8,000	
" Dholepur "	6,000	
" Meywar "	19,866	
" Kotah "	1,917	
" Tonk "	2,000	
" Holkar "	6,187	
" various Petty States	7,465	
Royalty payable to the Jodhpur and Jeypur States under the Sambhar Lake Treaty	23,162	
Miscellaneous	308	
		313,047
CENTRAL PROVINCES.		
Compensation to Raghunath Rao	500	
Compensations not exceeding 5,000 rupees per annum	1,869	
Pensions in lieu of resumed Lands	574	
Malikana or Allowances to excluded Proprietors	301	
Miscellaneous	2,964	
		6,208
BURMA. (*Lower.*)		
Miscellaneous	4	
		4
ASSAM.		
Compensations	1,065	
Malikana or Allowances to excluded Proprietors	279	
Miscellaneous	1,730	
		3,074
BENGAL.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	500	
Sayer.		
Compensations for sundry duties abolished	3,951	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Pensions in lieu of resumed Lands	2,548	
Malikana or Allowances to excluded Proprietors	16,613	
Miscellaneous	120	
		30,732
NORTH-WESTERN PROVINCES AND OUDH.		
Pensions in lieu of resumed Lands	3,072	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous.		
Malikana or Allowances to excluded Proprietors	24,469	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	7,109	
		37,060
PUNJAB.		
Pensions in lieu of resumed Lands	12,165	
Purchase of Life Pensions	382	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,158	
Miscellaneous	20	
		15,725
MADRAS.		
Salt Compensation payable under Convention with the French Government	43,900	
" " to Pudukota State	3,800	
Other Salt Compensations	937	
Compensation to Travancore and Cochin States on account of Customs Revenue	14,976	
Other Compensations	1,244	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	32,443	
Pensions in lieu of resumed Lands, Offices and Privileges	24,000	
Miscellaneous	614	
		121,914
BOMBAY.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	92,187	
Inamdars and other Grantees	790,986	
Subsidy and Compensations to the Goa Government	59,349	
Sayer and Miscellaneous Compensations	61,563	
Commutation of fractional parts of Inams	11	
		1,004,096
TOTAL ASSIGNMENTS AND COMPENSATIONS . Rx.		1,531,860

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1892.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands less Quit-rents.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.	Shown in Account No. 2 under: Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under: Irrigation against Portion of Land Revenue due to Irrigation (*see* page 126).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	127,456	135	...	863	1,547	...	8,672	138,673	138,673	...
Central Provinces	693,205	...	...	...	...	...	8,302	701,507	701,507	...
Burma — Upper	97,766	...	...	111	...	...	484,684	582,561	2,142,036	...
Burma — Lower	992,484	...	...	34	374,696	...	192,261	1,559,475		
Assam	430,749	24	...	395	...	...	35,732	466,900	466,900	...
Bengal	3,772,643	265	7,410	10,409	1,889	46,887	28,454	3,867,957	3,867,957	...
North-Western Provinces and Oudh	5,996,825	1,506	...	69	...	...	47,067	6,045,467	5,930,886	114,581
Punjab	2,194,949	33	21,005	1,614	...	...	128,966	2,346,567	2,321,461	25,106
Madras	4,312,500	70	...	970	...	...	109,093	4,422,633	3,950,758	471,875
Bombay	3,579,408	...	899,775	...	...	...	28,040	4,507,223	4,445,596	(*a*)61,627
TOTAL LAND REVENUE RECEIPTS Rx.	22,197,985	2,033	928,190	14,465	378,132	46,887	1,071,271	24,638,963	23,965,774	673,189

(*a*) Total collection at page 126 Rx. 70,148
Less collection charges . „ 8,521
61,627

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
General charges of District Administration:											
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners	1,288	15,678	15,600	17,910	9,408	51,194	52,940	32,634	45,677	26,324	268,653
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c.	1,676	12,891	25,432	25,538	12,072	83,917	34,438	32,311	103,584	57,525	389,384
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, &c.	4,954	13,421	18,739	188	3,055	2,762	114,287	34,653.	1,624	...	193,683
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	338	338
Office Establishment	4,977	4,939	...	18,110	5,422	58,798	64,007	25,487	43,631	55,197	280,568
District Establishments, including Tehsildars' and Sub-divisional Establishments	13,405	58,966	4,125	4,028	21,583	31,980	372,015	42,054	105,865	88,016	742,037
Temporary Establishments	...	79	259	94	623	1,395	4,057	3,133	3,255	1,220	14,115
Travelling Allowances, Purchase and Carriage of Tents	877	1,803	5,515	4,072	1,847	11,967	12,902	10,327	24,086	28,799	102,195
Service of Processes against Defaulters	...	...	31	1,338	2,922	20,125	3,392	...	2,224	873	30,905
Law Charges	7	11	3	...	113	1,555	548	...	697	1,311	4,245
Service Postage and Telegrams	734	1,139	2,593	1,061	797	4,337	5,787	7,872	19,874	12,337	56,531
Rents, Rates, and Taxes	25	38	81	98	60	3,449	126	195	1,660	308	6,040
Petty Construction and Repairs	124	14	26	7	165	1,432	61	...	6,159	5,359	13,347
Other Contingent Charges	1,913	5,825	5,150	3,049	2,298	18,577	19,067	6,705	31,528	13,345	107,457
Total, District Administration	29,980	114,804	77,554	75,493	60,365	291,488	683,627	195,371	389,864	290,952	2,209,498
Survey and Settlement:											
Land Settlement Charges:											
Salaries of Officers	...	10,725	2,487	2,306	792	11,809	8,578	16,411	12,198	1,353	66,659
Office Establishment	...	4,515	616	...	...	5,528	4,084	6,344	6,361	402	27,850
Field Establishment (partly temporary)	...	11,735	2,691	4,084	1,447	5,814	7,831	25,708	12,113	16	71,439
Travelling Allowances	...	1,754	360	365	351	3,235	1,133	2,398	1,385	297	11,278
Service Postage and Telegrams	...	227	18	9	48	296	86	595	237	...	1,516
Rents, Rates, and Taxes	...	296	84	78	...	139	317	363	330	9	1,616
Other Contingent Charges	...	10,176	278	261	626	6,570	4,309	2,552	510	...	25,282
Revenue Survey:											
Portion of the Charge of the Survey of India transferred from Account No. 38B: page 85.											
Controlling Staff	4,774	...	...	...	...	...	...	...	...	...	4,774
Correspondence and Drawing	5,360	...	...	...	...	...	...	...	...	...	5,360
Charges of Survey Parties	...	...	34,341	20,578	9,971	40,598	6,611	3,024	...	...	115,123
Cadastral Maps	...	...	...	1,203	1,840	...	4,073	...	...	...	7,116
Extra, Departmental Mapping	...	86	...	36	62	47	200	125	...	...	556

Local Survey Charges:											
Controlling Staff	...	...	...	...	...	...	...	...	12,135	4,029	16,164
Salaries of Officers	1,192	...	159	2,194	...	31	...	275	9,883	23,523	37,257
Establishment	843	...	385	10,409	...	321	...	2 319	27,341	11,959	53,577
Field Establishment	2,648	...	4,271	...	...	...	...	...	...	21,611	28,530
Travelling Allowances	515	...	204	1,665	...	65	...	82	2,265	6,773	11,569
Service Postage and Telegrams	34	...	14	34	...	...	...	9	200	1,084	1,375
Other Contingent Charges	163	...	454	4,118	...	6	.	388	4,913	8,855	18,897
Deduct contribution	...	...	..	...	..	...	..	...	...	*2,095*	*2,095*
TOTAL, SURVEY AND SETTLEMENT	15,529	39,514	46,362	47,340	15,137	74,459	37,222	60,593	89,871	77,816	503,843
LAND RECORDS AND AGRICULTURE:											
Salaries of Director and Assistants, etc.	355	2,616	30	4,904	870	3,980	2,689	2,169	1,609	2,837	22,059
Office Establishment (partly temporary)	2,022	767	489	6,412	293	2,678	4,193	637	3,592	3,365	24,448
Travelling Allowances	...	395	26	872	149	757	615	330	250	461	3,855
Service Postage and Telegrams	...	359	10	195	64	169	267	254	283	247	1,848
Other Contingent Charges	...	352	57	1,164	49	621	466	466	188	617	3,980
TOTAL, LAND RECORDS AND AGRICULTURE	2,377	4,489	612	13,547	1,425	8,205	8,230	3,856	5,922	7,527	56,190
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	23	...	...	170	37,282	21,572	...	...	...	59,047
Management of Grazing Lands	...	...	...	...	...	...	...	1,783	...	...	1,783
Commission on Land Revenue Collections, etc.	800	216	42,892	72,794	17,638	...	385	...	...	108	134,833
Commission on Capitation Tax	...	...	...	27,687	...	...	...	...	..	..	27,687
Commission on Fishery Collections	..	...	4	1,379	...	...	...	...	447	72	1,902
Charges on account of Encumbered Estates	..	...	..	...	...	...	1 388	..	...	...	1,388
Inam Commissioner, Madras	..	...	...	...	...	...	...	.	908		908
Allowances to District and Village Officers	...	..	..	...	...	...	9,066	125,592	414,258	288,098	837,014
TOTAL, DIRECT CHARGES OF COLLECTION	800	239	42 896	101,860	17,808	37,282	32,411	127,375	415,613	288,278	1,064,562
TOTAL CHARGES IN INDIA . Rx	48,686	159,046	167,424	238,240	94,735	411,434	761,490	387,195	901,270	664,573	3,834,093
			405,664								

CHARGES IN ENGLAND:

Law charges in connection with Appeals from India, a portion of which is recoverable in India . . . . . £ 720

EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx 313

TOTAL CHARGES AGAINST "LAND REVENUE" . Rx. 3,835,126

(a) The remaining part is charged under "Law and Justice."

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1892.

BENGAL OPIUM.	Rx.	Rx.	Rx.
BENGAL.			
Proceeds of 56,250 Chests sold by auction in Calcutta for export, being at the average rate of R1,057-11-5 per Chest . .	5,949,660	5,949,660	
Miscellaneous Receipts of Opium Department		4,632	
Cost price of opium sold by the Excise Department in the following Provinces, for consumption in India under Revenue Regulations:—			
	Rx.		
Bengal	58,603	58,603	
		6,012,895	
India, General	240		
Central Provinces	23,492		
Burma, Upper 2,807	41,050		
Burma, Lower 38,243		155,204	
Assam	39,719		
North-Western Provinces and Oudh	47,834		
Punjab	2,869		
	213,807		
TOTAL, BENGAL OPIUM . Rx.			6,168,099
BOMBAY.			
Duty realised on 30,654½ Chests of Malwa Opium, at R600 per Chest . .		1,839,270	
Confiscations and Miscellaneous Receipts		5,011	
TOTAL, BOMBAY OPIUM . Rx.			1,844,281
TOTAL, OPIUM REVENUE . Rx.			8,012,380

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1891 . .	52,493	89,402	2,122	3,183
In Store at Factories on above date . . .	9,000	15,328	513	769½
	61,493	104,730	2,635	3,952½
Produce of Season 1890-91	44,522	75,826	4,371	6,556½
TOTAL .	106,015	180,556	7,006	10,509
Sold by Auction from 1st April 1891 to 31st March 1892	56,250	95,800	...	...
Issued to Excise Department	...	...	5,478⅓	8,217½
Issued to Medical Department	...	...	12	18
TOTAL EXPENDED .	56,250	95,800	5,490⅓	8,235½
Balance in Store in Calcutta on 31st March 1892 .	40,765	69,428	1,106⅔	1,660
Balance in Factories " " " .	9,000	15,328	409	613½
BALANCE IN STORE ON 31st MARCH 1892 .	49,765	84,756	1,515⅔	2,273½

No. 14C.—ACCOUNT of CHARGES in connection with OPIUM.

	Rx.	Rx.	Rx.
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency		48,062	
Establishment and Contingent Charges of Benares Agency		71,979	
Charges in Calcutta		2,409	
Cultivation and Manufacturing Charges for Opium of Season 1889-90 and previous years	1,221,768		
Cultivation and Manufacturing Charges for Opium of Season 1890-91	512,653		
		1,734,421	
TOTAL, BENGAL . Rx.		1,856,871	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . £		726	
EXCHANGE ON CHARGES IN ENGLAND . Rx.		315	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			1,857,912
CHARGES FOR MALWA OPIUM.			
IN INDIA.			
Establishment and Contingent Charges of the Agency at Indore		1,238	
IN BOMBAY.			
Establishment		1,101	
Contingent Charges		1,562	
		(a) 2,663	
TOTAL, MALWA OPIUM . Rx.			3,901
TOTAL CHARGES UNDER OPIUM . Rx.			1,861,813

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1892.

	Sales of Government Salt.	Excise Duty on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Frontier duty on Salt imported by Land.	Miscellaneous Receipts.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	128,306	1,824,851	...	...	...	17,978	1,971,135
Upper Burma	...	1,727	...	...	...	...	161,015
Lower Burma	...	23,393	135,895	...	...	...	
Bengal	...	...	1,519,892	873,510	...	11,085	2,404,487
Madras	275,550	1,484,798	713	...	1	11,875	1,772,937
Bombay	45,172	2,259,093	631	1,495	12,911	7,306	2,326,608
TOTAL, SALT REVENUE Rx.	449,028	5,593,862	1,657,131	875,005	12,912	48,244	8,636,182

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, for the Year ended 31st March 1892.

	Rx.	Rx.	Rx.
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.			
Salary of Commissioner	2,741		
Salaries of Deputy and Assistant Commissioners, &c.	7,388		
Office Establishment	5,787		
Travelling Allowances	4,076		
Purchase and Repair of Tents	366		
Commission on Salt Tax Collections	2,570		
Rewards	381		
Compensations to Frontier Chiefs and others	209		
Removal of Salt purchased by traders	5,872		
Conveyance of Tents and Records	494		
House and Office-Rent	424		
Petty Construction and Repairs	5,901		
Service Postage Stamps	588		
Miscellaneous Contingencies	2,502		
Manufacture and Excavation of Salt:		39,299	
Sambhar	19,482		
Didwana	964		
Pachbudra	1,557		
Phalodi	421		
Punjab Mines	5,921		
		28,345	
PREVENTIVE ESTABLISHMENT		48,040	
			115,684
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Commission on Salt Tax Collections:			
Upper Burma		62	
Lower Burma		1,016	
			1,078
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		860	
Rewards		365	
Petty Construction and Repairs		155	
Rents, Rates, and Taxes		1,366	
Miscellaneous Contingencies		2,415	
			5,161
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	4,227		
Salary of Secretary to Commissioner	1,883		
Salaries of Deputy and Assistant Commissioners	13,771		
Inspectors and Assistant and Sub-Inspectors	55,654		
Office Establishment	71,590		
Travelling Allowances	9,798		
Purchase, Repair, and Carriage of Tents	2,128		
Rewards	11,160		
Cost, Freight, &c., of Spirits	1		
Conveying Salt to French Government and Fish-curing Yards	2,441		
Freight and other Charges for export and import of Salt	11,291		
Petty Construction and Repairs	19,934		
Service Postage Stamps	2,217		
Rents, Rates, and Taxes	380		
Miscellaneous Contingencies	8,313		
		214,788	
Deduct—Amount chargeable to Excise		56,017	
		158,771	
SALT PURCHASE AND FREIGHT		31,948	
			190,719
Carried forward			312,642

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Manufacturing Charges and Cost of Salt, for the Year ended 31st March 1892—*continued.*

	Rx.	Rx.
Brought forward	. .	312,642

BOMBAY.

	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	Aden Division.	TOTAL.
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Collector, Deputy and Assistant Collectors, &c. . .	3,247	1,314	2,141	1,057	...	7,759
Superintendent and Petty Officers .	300	1,977	4,678	803	...	7,758
Clerks, Servants, Periodical Establishments, Boat Establishments, &c. . . .	4,248	5,753	30,823	1,940	119	42,883
Account Office	2,249	...	...	...	...	2,249
Preventive Establishment . .	183	...	1,503	3,625	...	5,311
Commission on Salt Tax Collections	...	1,277	...	...	...	1,277
Rewards	...	74	406	12	...	492
Travelling Allowances . . .	691	482	1,031	328	...	2,532
Service Postage Stamps . .	124	34	113	53	...	324
Rents, Rates, and Taxes . .	1	32	2	24	...	59
Conveyance of Tents and Records .	89	...	43	3	...	135
Petty Construction and Repairs .	86	104	983	102	...	1,275
Office Expenses and Miscellaneous Contingent Charges . .	797	1,027	6,153	367	60	8,404
	12,015	12,074	47,876	8,314	179	80,458

Administration of Salt Revenue in Portuguese India	11,077	
SALT PURCHASE AND FREIGHT	91,535	
PREVENTIVE ESTABLISHMENT	36,705	
CHARGES FOR TREATY PROVISION OF SALT	17,073	
	3	
		145,316
TOTAL CHARGES IN INDIA . Rx.		457,958
CHARGES IN ENGLAND: Stores for India: for the Salt Department, Madras, &c. . . . . £		750
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.		326
TOTAL CHARGES UNDER SALT . Rx.		459,034

No. 15 C.—ACCOUNT of SALT STORE for the Year ended 31st March 1892.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1891	69,48,458	7,89,052	(a) 19,48,054	20,40,540
Manufactured, excavated, or purchased during the Year .	37,17,242	28,27,957	18,76,058	34,17,533
	1,06,65,700	36,17,009	38,24,112	54,58,073
Removed by Purchasers during the Year	45,91,923	25,67,565	12,33,471	30,12,270
Wastage, &c., written off	2,12,531	...	76,974	1,42,702
	48,04,454	25,67,565	13,10,445	31,54,972
Balance in Store on 31st March 1892	58,61,246	10,49,444	25,13,667	23,03,101

(a) Differs from last year's closing balance by 2 mds. for correction since made.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	26,185	121,888	17,444	63,436	59,099	1,095,062	520,324	264,299	416,537	303,500	2,887,774
Sale of Commercial and other Stamps	21,355	46,742	6,571	42,867	22,653	406,169	170,847	138,323	250,255	191,499	1,297,281
Fines and Penalties	256	678	575	629	270	2,875	1,428	1,204	4,362	1,220	13,497
Miscellaneous	291	195	104	772	61	5,940	919	3,104	3,603	48,615	63,604
TOTAL, STAMP REVENUE . Rx.	48,087	169,503	24,694	107,704	82,083	1,510,046	693,518	406,930	674,757	544,834	4,262,156
			132,398								
Deduct—Refunds	*538*	*1,121*	*341*	*837*	*487*	*13,224*	*9,088*	*3,493*	*8,157*	*9,912*	*47,198*
NET REVENUE from STAMPS . Rx.	47,549	168,382	24,353	106,867	81,596	1,496,822	684,430	403,437	666,600	534,922	4,214,958
CHARGES FOR COLLECTION.											
Salary of the Superintendent or other Officers	...	...	...	...	147	2,151	614	...	484	1,589	4,985
Establishment of Superintendent or other Officers	...	...	..	...	126	3,205	397	...	1,017	2,725	7,470
Contingent Expenses, Packing Charges, &c	...	...	...	...	66	1,614	88	...	560	975	3,303
Charges for the sale of Stamps, *viz.*—											
Clerks and Servants	24	...	96	190	...	135	1,184	25	253	952	2,859
Commission to Vendors	...	...	...	359	13	...	218	...	...	121	711
Discount on sale of Court Fee Stamps	340	15	165	479	911	12,373	...	4,073	4,188	3,768	26,312
Discount on sale of General Stamps	930	1,477	197	1,070	672	9,318	4,124	5,325	10,303	5,695	39,121
Contingencies and Miscellaneous	98	354	21	31	24	602	867	2,019	269	485	4,770
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—*36,942*	2,166	205	784	1,189	15,780	7,568	3,394	...	5,856	...
			684	2,913							
TOTAL CHARGES in INDIA . Rx.	—*35,550*	4,012	3,597		3,148	45,178	15,070	14,836	17,074	22,166	89,531
CHARGES IN ENGLAND:					Rx. 50,291 (*a*)						
Stores for India					£ 20,591 (*b*)				7,735	5,779	34,105
EXCHANGE ON CHARGES IN ENGLAND										. Rx.	14,811
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.											138,447

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.											
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License Fees and Farmers' Rents	14,905	42,842	20,850	150,966	38,379	580,794	143,807	57,397	664,624	56,683	1,771,247
Distillery Fees	13,540	116,723	2,016	1,930	...	5,548	88	354	173	34,094	174,466
Still-head Duty	50,783	15,504	10,456	36,651	1,2..8	175,266	224,705	58,989	300,023	663,139	1,536,744
License Fees for sale of Opium and its preparations	8,041	28,735	4,827	59,556	27,669	50,883	19,517	32,952	33,298	13,046	278,524
License Fees for sale of other Drugs	674	12,304	...	...	15,306	10,968	71,682	15,712	5,421	24,202	156 269
Rent of Toddy trees	2,917	1,940	2	17	...	131	5,930	...	167,457	113,717	292,111
TOTAL	90,860	218,048	38,151	249,120	82,582	823,590	465,729	165,404	1,170,996	904,881	4,209,361
Duty on Opium consumed in India	1,374	45,979	9,914	127,517	162,987	167,467	57,704	13,527	38,965	111,511	736,945
Acreage on land cultivated with the Poppy	...	...	...	...	...	..	...	4,245	...	...	4,245
Duty on Ganja	272	11,831	...	...	14,697	121,384	...	...	...	381	148,565
Fines, Confiscations, and Miscellaneous	1,117	1,561	67	59	64	956	870	762	4,003	8,689	18,148
TOTAL, EXCISE REVENUE . Rx.	93,623	277,419	48,132	376,696	260,330	1,113,397	524,303	183,938	1,213,964	1,025,462	5,117,264
			424,828								
CHARGES.											
Salaries and Establishments	1,690	3,576	1,333	2,962	358	45,292	6,494	4,524	33,230	25,436	124,895
Contingent Expenses	155	1,402	332	532	443	19,664	1,150	568	16,097	9,234	49,577
Loss on Sale and by Dryage and Wastage of Opium	..	...	...	...	...	.	6,556	...	17	...	6,573
Rents, Rates, and Taxes		61	...	2	...	921	...	6	81	204	1,275
Petty Construction and Repairs		234	..	....	...	689		.	6,655	123	7,701
TOTAL CHARGES in INDIA . Rx.	1,845	5,273	1,665	3,496	801	66,566	14,200	5,098	56,080	34,997	190,021
			5,161								
CHARGES IN ENGLAND:											
Stores for India: Hydrometers, &c.										£	53
EXCHANGE ON CHARGES IN ENGLAND										Rx	23
TOTAL. EXCISE CHARGES . Rx.											190,097

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

REVENUE.	India, General.	Central Provinces.	Burma (Lower.)	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
District Local Fund:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	1,838	31,543	99,784	54,813	(b)398,127	(d)456,045	217,553	453,153	266,832	1,979,688
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	275	...	...	407,979	(d)33,031	...	...	...	441,285
Cess on Lands for Famine Assurance, Canals and Railways	...	14,644	...	...	...	(d)170,419	54,388	...	...	239,451
Cess on Lands for District Post	...	3,768	...	...	36,474	3,670	...	...	...	43,912
Cess on Lands for Village Service and Patwaries	2,685	47,213	...	...	...	236,985	124,462	290,283	37,294	738,922
Assessment on Wards' Estates for Establishment Charges	...	2,556	...	...	8,037	...	2,043	...	...	12,636
Miscellaneous	(a) 2,426	...	27	..	...	(c)38,116	551	5,823	...	46,943
TOTAL RECEIPTS under PROVINCIAL RATES	6,949	99,999	99,811	54,813	850,617	938,266	398,997	749,259	304,126	3,502,837
Deduct—Refunds	...	*16*	*35*	*30*	*909*	*960*	*131*	*2,747*	*635*	*5,463*
NET RECEIPTS under PROVINCIAL RATES . Rx.	6,949	99,983	99,776	54,783	849,708	937,306	398,866	746,512	303,491	3,497,374
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES	...	...	6,268	325	45,778	694	605	...	5,033	58,703

(a) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 1,769
Educational "Plough Tax" in Coorg . Rx. 657
(b) Roads and Public Works only.
(c) Chowkidari (Village Police) Cess in Oudh.
(d) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh :—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	418,068	...	45,175	463,243
Ditto Oudh	33,167	...	33,167	66,334
"Famine Assurance Rate," North-Western Provinces	...	...	92,077	92,077
"1 per cent. Road Cess," North-Western Provinces	4,810	...	...	4,810
"Original Rates," Oudh	...	36,701	...	36,701
Deduct—Amount credited as Cess for District Post	...	*3,670*	...	*3,670*
TOTAL . Rx.	456,045	33,031	170,419	659,495

No. 19 A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1892.

	Gross Receipts.					Refunds and Drawbacks.					Net Produce.				
	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Gross Receipts.	Burma (Lower).	Bengal.	Madras.	Bombay	Total Refunds and Drawbacks	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Net Produce.
SEA CUSTOMS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imports.															
Arms, Ammunition, Military Stores	868	16,055	5,125	9,686	31,734	707	12,242	2,966	1,530	17,445	161	3,813	2,159	8,156	14,289
Drugs and Medicines	8	290	...	51	349	...	1	...	...	1	8	289	...	51	348
Oil, Mineral, Petroleum, &c.	7,569	104,185	13,874	49,034	174,662	7	158	1	1,952	2,118	7,562	104,027	13,873	47,082	172,544
Liquors:															
Ale, Beer, and Porter	3,570	4,320	2,823	7,946	18,659	51	18	...	7	76	3,519	4,302	2,823	7,939	18,583
Spirits	78,201	138,562	92,920	209,155	518,838	31	677	249	4,056	5,013	78,170	137,885	92,671	205,099	513,825
Wines and Liqueurs	5,012	17,478	6,731	22,866	52,087	16	113	27	163	319	4,996	17,365	6,704	22,703	51,768
Unclassified Articles	...	...	...	152	152	...	...	...		.	...	...	..	152	152
Total, Imports . Rx.	95,228	280,890	121,473	298,890	796,481	812	13,209	3,243	7,708	24,972	94,416	267,681	118,230	291,182	771,509
Exports.															
Grain and Pulse:															
Paddy	3,570	821	6,574	1,303	12,268	. .	82	161	8	251	3,570	739	6,413	1,295	12,017
Rice	592,567	223,459	27,738	25,925	869,689	11,078	10,128	50	130	21,386	581,489	213,331	27,688	25,795	848,303
Total, Exports . Rx.	596,137	224,280	34,312	27,228	881,957	11,078	10,210	211	138	21,637	585,059	214,070	34,101	27,090	860,320
TOTAL, SEA CUSTOMS . Rx.	691,365	505,170	155,785	326,118	1,678,438	11,890	23,419	3,454	7,846	46,609	679,475	481,751	152,331	318,272	1,631,829
LAND CUSTOMS.															
Imports	...	...	1,550	42	1,592	...	...	...	...	...	...	...	1,550	42	1,592
Exports	...	...	3,057	428	3,485	...	...	...	...	...	...	...	3,057	428	3,485
Miscellaneous	...	...	11	...	11	..	...	...	..	...	...	...	11	...	11
TOTAL, LAND CUSTOMS, Rx.	...	...	4,618	470	5,088	...	...	...	...	...	...	...	4,618	470	5,088
MISCELLANEOUS.															
Wharf Rent, Fees, &c.	1,981	5,711	3,557	6,513	17,762	152	12	98	106	368	1,829	5,699	3,459	6,407	17,394
TOTAL, CUSTOMS REVENUE, Rx	693,346	510,881	163,960	333,101	1,701,288	12,042	23,431	3,552	7,952	46,977	681,304	487,450	160,408	325,149	1,654,311

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1892.

Charges at the Principal Ports of Rangoon, Calcutta, Madras, and Bombay.	Burma (Lower).	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner	...	...	...	3,651	3,651
Establishment and Contingencies of ditto	...	...	...	4,347	4,347
Collectors, Deputy and Assistant	2,638	3,361	2,830	3,630	12,459
Office Establishment	2,896	7,957	2,417	3,062	16,332
Preventive Establishment	3,893	27,334	81	12,557	43,865
Appraising Establishment	510	3,405	138	2,911	6,964
Wharf Establishment	...	3,317	...	...	3,317
Contingent Charges	453	3,177	891	1,737	6,258
Total Charges at the Principal Ports	10,390	48,551	6,357	31,895	97,193
Charges at other Ports (*vide* details below)	5,980	3,321	9,453	20,367	39,121
TOTAL CHARGES IN INDIA . Rx.	16,370	51,872	15,810	52,262	136,314
Charges in England:					
Stores for India . £					34
Exchange on Charges in England . Rx.					15
TOTAL CUSTOMS CHARGES . Rx.					136,363

DETAILS of CUSTOMS CHARGES at other than the PRINCIPAL PORTS.

Other Ports	Salaries.	Establishments.	Contingent Charges.	TOTAL.
Burma (Lower).	*Rx.*	*Rx*	*Rx.*	*Rx.*
Akyab	240	1,711	49	2,000
Bassein	240	1,009	15	1,264
Kyauk-Phyu	...	29	1	30
Mergui	...	211	2	213
Moulmein	240	1,921	65	2,226
Sandoway	...	32	1	33
Tavoy	...	198	16	214
Total, Burma	720	5,111	149	5,980
Bengal.				
Balasore	...	424	37	461
Chittagong	450	1,333	119	1,902
Cuttack	...	726	15	741
Dacca	...	59	13	72
Pooree	...	132	13	145
Total, Bengal	450	2,674	197	3,321
Madras.				
Ganjam	...	548	146	694
Godavery	...	793	132	925
Kistna	...	332	129	461
Madura	...	324	45	369
Malabar	...	2,086	449	2,535
Nellore	...	261	15	276
South Arcot	...	687	140	827
South Canara	...	1,234	126	1,360
Tanjore	...	976	211	1,187
Tinnevelly	...	273	107	380
Vizagapatam	...	396	43	439
Total, Madras	...	7,910	1,543	9,453
Bombay.				
Gujarat Division	1,064	3,184	828	5,076
Konkan Division	2,736	3,317	1,899	7,952
Sind Division	1,213	4,394	1,732	7,339
Total, Bombay	5,013	10,895	4,459	20,367
Total Charges at Other Ports . Rx.	6,183	26,590	6,348	39,121

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1892.

REVENUE	India, General.	Central Provinces.	Burma. Upper	Burma. Lower.	Assam.	Bengal	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL DEPARTMENT											
Income Tax:											
* Ordinary Collections	11 537	28,972	28	46,420	18,284	378 438	190 367	99,512	136,465	294 826	1 204,849
Deductions by Government from Salaries and Pensions	27,391	7,094	7,848	12,306	3 753	45 833	27,987	18,966	29,604	31,0 6	211,798
Deductions from Interest on Government Securities	55,045	155	12	272	24	1 409	3,483	1,148	7,057	14,546	83 151
Penalties	...	160	..	23	37	3 689	65	149	492	116	4 731
Recoveries from Surplus Profits of Railway Companies	6,354	...	...	...	.	..	...		.	15,085	21,439
Other items	...	1	.	..	.	1,424	...	45		115	1,-85
License Tax (Pandhari)	...	7,991	.	..	...		..	...	...	...	7,991
TOTAL CIVIL DEPARTMENT	100,327	44,373	7,888	59,021	22,098	430,793	221,902	119,820	173,618	355,704	1,535,544
OTHER DEPARTMENTS.											
Income Tax											
Deductions from Salaries and Pensions.—											
In Military Department	28,906		.	...	...	...	..		12,154	10,453	51,513
„ Public Works „	6,499	1,127	..	6,460	924	6,726	5,819	13 372	5,172	3,490	49 589
„ Post Office „	6,512	...	.	..	...		..	.	...	...	6,512
„ Telegraph „	7,606	...		...	...	...	...	...	...	...	7,606
„ Marine „	2,059		...	.	...	...	.	...	...	...	2,059
TOTAL OTHER DEPARTMENTS	51,582	1,127	.	6,460	924	6,726	5,819	13,372	17,326	13,943	117,279
			7,888	65 481							
TOTAL ASSESSED TAXES	151,909	45,500	73,369		23,022	437,519	227,721	133,192	190,944	369,647	1,652,823
Deduct—Refunds	*921*	*189*	*34*	*1,687*	*120*	*4,394*	*2,072*	*1,456*	*1,481*	*2,362*	*14,726*
			7,854	63,794							
NET REVENUE from ASSESSED TAXES	150,988	45,311	71,648		22,892	433,125	225,649	131,736	189,463	367,285	1,638,097
CHARGES.											
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	67	63	...	1 634	104	18,012	1,798	1,112	1,629	5,158	29,577

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue from Timber and other Produce removed from the Forests by Government Agency:											
Timber	32,164	3,378	9,326	189,625	1,345	603	59,412	41,578	16,579	60,989	414,999
Firewood and Charcoal	212	228	...	...	27	3,440	12,192	24,311	12,871	81,532	134,813
Bamboos	24	283	...	...	...	1	547	1,283	216	9	2,363
Sandal Wood	6,871	...	...	...	...	...	...	...	4,440	911	12,222
Grass and other minor Produce	51	3,761	...	...	58	106	3,158	22	4,661	16,685	28,502
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:											
Timber	2,598	16,884	89,480	52,701	19,266	37,917	51,640	2,934	24,916	62,903	361,239
Firewood and Charcoal	612	9,760	1,121	2,247	295	17,178	3,614	3,714	25,834	15,719	80,094
Bamboos	370	12,908	2,788	1,522	602	4,236	10,911	111	14,434	9,811	57,693
Grazing and Fodder Grass	1,728	59,149	...	41	557	885	12,231	21,978	18,372	58,641	173,582
Other minor Produce	3,752	(a) 24,868	23,728	5,122	5,424	9,290	12,863	911	40,774	8,598	135,330
Confiscated Drift and Waif Wood	...	425	4,541	8,932	354	821	2,249	2,013	1,375	1,204	21,914
Revenue from Forests not managed by Government:											
Duty on Foreign Timber and other Forest Produce	...	...	...	21,499	673	...	818	...	...	2,360	25,350
Revenue from shared and private Forests	1,634	69	...	...	714	...	...	322	3	347	3,089
Miscellaneous:											
Fines and Forfeitures	83	101	109	954	189	118	118	86	155	1,655	3,568
Refunds	20	104	15	198	42	255	115	218	..	151	1,118
Other Sources	318	4,072	1,622	2,971	4,067	4,105	3,283	2,526	4,792	6,950	34,706
			132,730	285 812							
TOTAL FOREST REVENUE . Rx.	50,437	135,990	418,542		33,613	78,955	173,151	102,007	169,422	328,465	1,490,582
EXPENDITURE.											
GENERAL DIRECTION.											
Salary of the Inspector General and Assistant Inspector General of Forests	2,666	...	...	...	...	...	...	...	...	...	2,666
Establishment and Contingencies	2,701	...	...	...	...	...	...	...	...	...	2,701
TOTAL, GENERAL DIRECTION . Rx.	5,367	...	...	...	...	...	...	...	.	...	5,367
A.—CONSERVANCY AND WORKS.											
Timber and other Produce removed from the Forests by Government Agency	15,615	3,824	282	69,571	816	2,500	33,716	22,238	16,370	75,772	240,704
Timber and other Produce removed from the Forests by Consumers or Purchasers	174	12,409	606	1,320	1,539	4,916	4,052	172	7,635	4,153	36,976
Confiscated Drift and Waif Wood	...	2	1,519	3,830	23	411	998	562	314	23	7,682
Revenue from Forests not managed by Government	...	...	...	654	85	...	178	...	...	20	937

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	18	...	...	...	...	1,306	3,708	1,855	2,526	9,413
Live Stock, Stores, Tools and Plant	2,295	1,047	3,304	3,074	1,621	3,595	2,566	428	4,937	2,070	24,937
Communications and Buildings	1,799	1,562	1,200	739	1,418	1,984	10,303	1,730	7,250	1,447	29,432
Demarcation, Improvement, and Extension of Forests:—											
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38B, page 85	...	8,941	...	5,538	...	1,441	299	...	5,810	258	22,287
Other Charges	3,660	9,601	1,487	14,048	7,243	2,950	7,906	7,105	27,452	20,570	102,022
Miscellaneous	884	286	65	298	385	318	1,508	99	371	1,432	5,646
TOTAL CONSERVANCY AND WORKS . Rx.	24,427	37,690	8,463	99,072	13,130	18,115	62,832	36,042	71,994	108,271	480,036
B.—ESTABLISHMENTS.											
I.—Salaries.											
Pay of Conservators	...	2,862	1,939	2,642	1,499	1,704	4,938	1,235	3,636	4,502	24,957
Pay of Superior Officers	6,772	11,387	11,028	12,349	4,934	9,451	11,235	9,939	17,905	18,761	113,761
Subordinate Forest and Depôt Establishments	3,251	19,133	3,810	6,121	2,855	6,329	7,444	8,147	15,995	40,053	113,138
Office Establishments	973	3,878	3,231	4,700	1,379	1,884	3,054	2,585	8,463	6,659	36,806
Deputation and Special Allowances	751	34	2,050	2,355	360	495	101	248	172	200	6,766
Payments to Officers of other Provinces	...	...	..	...	...	...	...	...	...	124	124
	11,747	37,294	22,058	28,167	11,027	19,863	26,772	22,154	46,171	70,299	295,552
II.—Travelling Allowances.											
Conservators	...	155	195	385	138	299	405	214	535	723	3,049
Superior Officers	967	1,383	2,267	2,602	1,362	1,860	1,788	1,847	3,604	4,851	22,531
Subordinate Forest and Depôt Establishments	216	245	321	1,085	480	696	976	1,038	4,818	2,504	12,379
Office Establishments	73	161	383	281	37	234	469	435	1,316	2,150	5,539
	1,256	1,944	3,166	4,353	2,017	3,089	3,638	3,534	10,273	10,228	43,498
III.—Contingencies.											
Stationery	31	33	4	8	3	6	110	113	3	648	959
Carriage of Tents and Records	127	681	74	52	14	227	601	376	449	622	3,223
Rents, Rates, and Taxes	189	100	15	348	65	184	136	536	205	501	2,279
Pay of Police Guards	...	...	...	...	...	...	106	...	...	...	106
Official Postage	131	459	132	142	171	239	253	403	1,052	1,245	4,227
Sundries	486	2,112	414	354	286	324	776	778	1,185	900	7,615
	964	3,385	639	904	539	980	1,982	2,206	2,894	3,916	18,409
TOTAL ESTABLISHMENTS . Rx.	13,967	42,623	25,863	33,424	13,583	23,932	32,392	27,894	59,338	84,443	357,459
TOTAL EXPENDITURE IN INDIA . Rx.	43,761	80,313	34,326	132,496	26,713	42,047	95,224	63,936	131,332	192,714	842,862
			166,822								

CHARGES IN ENGLAND:
Expenses attending the examination of Candidates for the Indian Forest Department, passages to India on appointment, &c. . . . . £ 742

EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx. 322

TOTAL FOREST EXPENDITURE . Rx. 843,926

(a) Includes Commutation Fees Rx. 11,113.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.											
Fees for Registering Documents	1,740	6,737	568	3,760	4,401	127,702	26,263	19,703	102,322	51,810	345,006
Fees for Copies of Registered Documents	153	2,835	3	89	54	2,341	9,991	5,247	2,887	844	24,444
Miscellaneous	133	1,544	19	191	11	3,388	4,157	1,544	18,240	1,125	30,352
			590	4,040							
TOTAL, REGISTRATION RECEIPTS . Rx.	2,026	11,116	4,630		4,466	133,431	40,411	26,494	123,449	53,779	399,802
Deduct—Refunds	*29*	*5*	*7*	...	*8*	*221*	*37*	*25*	*310*	*721*	*1,363*
NET RECEIPTS under REGISTRATION . Rx.	1,997	11,111	583	4,040	4,458	133,210	40,374	26,469	123,139	53,058	398,439
CHARGES.											
Superintendence	...	1,206	...	...	291	6,220	1,398	...	3,146	3,657	15,918
District Charges	605	3,092	303	1,790	2,345	62,127	19,280	8,080	67,889	26,434	191,945
			303	1,790							
TOTAL CHARGES under REGISTRATION . Rx.	605	4,298	2,093		2,636	68,347	20,678	8,080	71,035	30,091	207,863

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1892.

		Rx.	Rx.	Rx.
INDIA, GENERAL.				
Tribute from Amjeerah		3,440		
" Ajehgurh		467		
" Boondee		12,000		
" Banswara		3,573		
" Behat		140		
" Chirkhari		858		
" Doongurpoor		2,739		
" Holkar		605		
" Jodhpoor		9,800		
" Jeypoor		40,000		
" Jhallawar		8,000		
" Kotah		18,472		
" Kilcheepoor		1,291		
" Oodeypoor		16,500		
" Punnah		996		
" Paldeo		16		
" Rutlam		6,552		
" Sillana		3,276		
" Sirohee		688		
" Lawa		45		
Nizam's Government on account of Mahratta Chouth		10,811		
			140,269	
Contribution from Bhurtpur		1,400		
" " Dholepur		1,000		
" " Kerowlee		500		
" " Malani		60		
" of Jodhpoor towards cost of Erinpura Irregular Force		11,500		
" " Kotah towards cost of Deolee Irregular Force		20,000		
Contribution towards cost of United Malwa Contingent:				
From Dewas	3,302			
" Jowrah	15,903			
		19,205		
Contribution of Bhopal towards cost of Bhopal Levy		18,182		
Contributions towards cost of Malwa Bheel Corps:				
From Alirajpur	147			
" Amjeerah	1,966			
" Burwanee	393			
" Dhar	766			
" Jabooah	147			
		3,419		
			75,266	
Fees on Succession:				
Alirajpur State		2,400		
Gaurihar		450		
Pertabgurh		600		
			3,450	
TOTAL INDIA GENERAL				218,985
CENTRAL PROVINCES.				
Tributes from various Petty States			22,548	
Fees on Succession:				
Lal Raghubar Singh, Chief of the Sarangarh State, Sambalpur			500	
TOTAL CENTRAL PROVINCES				23,048
Carried forward ...				242,033

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1892— *contd.*

		Rx.	Rx.
Brought forward			242,033
BURMA.			
(Upper)			
Tribute from Kale Swabwa State		1,127	
" Thamugdut Swabwa State		40	
" Momeik State		1,300	
" Shan States		30,921	
" Baw States		484	
" various Petty States		402	
TOTAL BURMA (UPPER)			34,274
ASSAM.			
Tributes from Various Petty States		10	
			10
PUNJAB.			
Tribute from Kupoorthulla		13,100	
" Chumba		570	
" Mundee		10,000	
" Sokeith		1,100	
" Various Petty States		3,302	
TOTAL PUNJAB			28,072
MADRAS.			
Tribute from Travancore	78,311		
" Bastar	200		
" Jeypur	100		
		78,611	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
" " Cochin for the maintenance of a Battalion of Native Infantry		20,000	
" " Travancore		1,332	
TOTAL MADRAS			344,943
BOMBAY			
Tribute from Kattywar	55,447		
Tributes from various Petty States	5,464		
Subsidy from the Kutch Government	18,695		
Contribution from Baroda State	38,441		
Contribution from Jagirdars, Southern Mahratta Country	8,205		
		126,252	
Fees on Succession:			
Chandansingji Umedsingji, Rana of Vao		377	
TOTAL BOMBAY			126,629
TOTAL TRIBUTES, &c.		Rx.	775,961

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section B.—Interest.

Revenue *Rx.* 879,443. Expenditure *Rx.* 4,315,176.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest	24	Receipts	46	...	879,443	...
Interest on Debt, other than that charged to Railways and Irrigation Works	25	Expenditure	48	...	...	3,839,800
Interest on other Obligations	26	Expenditure	50	...	...	475,376
		Total		...	879,443	4,315,176

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1891-92.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LOANS AND ADVANCES											
To Native States, Presidency Corporations, &c., set forth in Account No. 83, page 226	2,671	...	1,769	21	...	141,531	...	...	23,609	187,232	356,833
To Local Bodies, Private Individuals, and Cultivators under the Provincial Loan Scheme, set forth in Account No. 83A, page 228	...	3,466	...	1,716	71	5,893	22,687	23,277	4,108	18,108	79,326
TOTAL INTEREST ON LOANS AND ADVANCES	2,671	3,466	1,769	1,737	71	147,424	22,687	23,277	27,717	205,340	436,159
INVESTMENTS.											
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 68	284,805	...	...	...	...	...	...	...	...	...	284,805
Securities of Provincial Funds	60	403	...	...	56	1,418	2,603	849	10,315	5,968	21,672
TOTAL INTEREST ON INVESTMENTS	284,865	403	...	...	56	1,418	2,603	849	10,315	5,968	306,477
ARREARS DUE TO THE GOVERNMENT											
Of Land Revenue	1	...	...	...	...	4	...	...	2,777	314	3,096
Of other Revenue	...	...	...	...	...	...	...	...	743	...	743

Of District Road Cess	...	...	...	...	...	4,211	...	...	...	...	4,211
Of Public Works Cess	...	...	...	...	...	4,368	...	...	...	...	4,368
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	56	...	56
Of Balances due for Commutation of Land Tax	...	...	...	...	97	...	...	...	...	...	97
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	1	...	...	...	97	8,583	...	...	3,576	314	12,571
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	597	...	...	...	...	...	...	...	...	51	648
Interest on Overdrawn Capital of Railway Companies	38,291	...	...	...	...	...	...	...	...	...	38,291
Sundry Items	147	1	...	352	...	304	74	5	343	216	1,442
TOTAL SUNDRY ACCOUNTS	39,035	1	...	352	...	304	74	5	343	267	40,381
TOTAL RECEIPTS IN INDIA . Rx.	326,572	3,870	1,769	2 089	224	157,729	25,364	24,131	41,951	211,889	795,588
			3,858								

	£	
RECEIPTS IN ENGLAND:		
Interest realized from Investment of Cash Balance	58,312	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	154	
	£	58,466
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	25,389
TOTAL INTEREST RECEIPTS . Rx.		879 443

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1892.

RUPEE DEBT.	Amount of Loan, 31st March 1892	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	740,810	33,336	34,590	
Transfer Loan of 1879, 4½ per cent. portion	11,386,007	512,370	512,814	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,300	(*a*) 1,012	1,023	
				593,427
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	715,211	28,608	29,328	
Loan of 1835-36	1,724,690	68,988	68,950	
Loan of 1842-43	270,62,570	1,082,503	1,039,245	
Loan of 1854-55	14,549,840	581,994	557,743	
Transfer Loan of 1st May 1865	33,889,521	1,355,581	1,408,913	
Reduced 4 per cent. Loan of 1879	6,363,050	254,522	261,830	
Promissory Notes for Mysore Family	50,752	2 030	2,067	
Loan from Maharaja Sindia for State Railway	1,500 000	60,000	60,000	
East Indian Railway Commuted Stock	5,800	232	213	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
				3,568,289
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	52,180	1,826	1,175	
				1,175
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	1,710	68	60	
Cawnpore-Furukhabad Railway Debenture Loan	1,070	43	35	
Cawnpore-Achneyra Railway Debenture Loan	6,070	243	328	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan	77,180	3,087	4,043	
				4,466
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	138	
5 per cent. Loan of 1856-57	...	...	7	
4½ per cent. Transfer Loan of 1870	...	...	190	
4½ per cent. Loan of 1871	...	...	12	
4½ per cent. Transfer Loan of 1872	...	...	159	
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	...	...	260	
Gazipore-Dildarnagar Railway Debenture Loan at 4 per cent.	...	...	81	
				847
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	1,433	57	297	
Discount on Loans—				
Brokerage on Conversion of 4½ per cent. Loans of 1878 and 1879 into 4 per cent. Loans . . . 122				
Less—Premium realized in Conversion of Stock Notes into 4 per cent. Loans . . . 1				
121	...	..	121	
				418
TOTAL INTEREST ON RUPEE DEBT . RX.				4,168,622
Carried forward				4,168,622

(*a*) Equivalent in Rupees of 7*s.* per 100 Rupees.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1892—*continued.*

	Amount of Loan, 31st March 1892.	Annual Amount of Interest.	Amount of Interest paid during the year.	Total.
	£	£	£	Rx.
Brought forward	...	...	...	4,168,622
STERLING DEBT.				
India 3½ per cent. Stock	64,201,423	2,247,050	2,248,937	
India 3 per cent Stock	33,455,079	1,003,652	908,347	
India 5 per cent. Stock (prior to 5th July 1880)	...	...	20	
India 4 per cent. Stock (prior to 5th October 1888)	...	..	31	
India 3½ per cent. Debentures	...	...	143,727	
India 3¼ per cent. Debentures	3,614,000	117,455		
East Indian Railway Debenture Stock	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock	348,666	13,947	13,947	
Oude and Rohilkund Railway Debenture Stock	384,700	15,388	103,812	
Oude and Rohilkund Railway Debentures	2,499 300	87,475		
South Indian Railway Debenture Stock	425,000	19,125	54,284	
South Indian Railway Debentures	983,900	33,652		
			3,537,709	
Discount, Sinking Fund			(a) 10,470	
Discount on the issue and sales of £4,600,000 India 3 per cent. Stock			254,353	
Commission on Renewal of India Debentures			627	
TOTAL INTEREST ON STERLING DEBT			£	3,803,159
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	1,651,569
GRAND TOTAL			Rx.	(b)9,623,350

(a) Includes £8,589 charged to "Interest on Debt" and £1,881 charged to "State Railways Interest on Debt."

(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways and Irrigation Works not charged to Revenue, and Interest on Stock Notes and Provincial Advance and Loan Accounts, which are taken provincially.

	Interest on Ordinary Debt.				Interest on Debt incurred for Railways and Irrigation Works not charged to Revenue.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	Total.	State Railways.	Irrigation.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	..	—22,594	137	—22,457	2,480,038	589,580	3,069,618
Central Provinces	...	2,820	3	2,823	(a) 19,415	...	19,415
Burma, Lower	..	1,287	..	1,287	115,417	...	115,417
Assam	...	45	..	45	...	...	...
Bengal	...	10,113	2	10,115	369,851	240,311	610,162
North-Western Provinces and Oudh	...	18,861	7	18,868	...	279,787	279,787
Punjab	...	18,619	14	18,633	19,855	...	19,855
Madras	...	6,890	35	6,925	...	...	...
Bombay	...	17,909	220	18,129	...	...	...
Total, India Rx.	...	53,950	418	54,368	3,004,576	1,109,678	4,114,254
England £	2,375,719	...	263,569	2,639,288	(b) 1,163,871	...	1,163,871
Exchange Rx.	1,031,686	...	114,458	1,146,144	505,425	...	505,425
TOTAL Rx.	3,407,405	53,950	378,445	3,839,800	4,673,872	1,109,678	5,783,550

TOTAL Rx. 9,623,350, as above.

(a) Charged to "State Railways—Interest on Capital deposited by Companies."

(b) Includes £157,919 on account of Interest chargeable against Railway Companies on Advances.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1892, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1891.	Amount, 31st March 1892.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,556,134	1,555,996	6, 5 and 4	68,645
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	220
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23,450	8 and 6	812
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	256
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	267
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Fatha Ulla Khan	4,000	4,000	6	234
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes on account of Bhonsla and other Nagpur Temples.	34,520	34,520	5 and 4	492
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	7,162	8,762	4	295
Service Funds.				
Uncovenanted Service Family Pension Fund	1,135,548	1,174,200	6	66,691
Miscellaneous Service Funds	268	277	4½	12
Savings Banks.				
Post Office Savings Bank Deposits	6,346,741	7,059,316	3¾	240,975
State Railway Provident Institutions	88,008	103,601	3¾	3,385
Civil Engineers' Provident Fund	163,133	195,763	4	7,028
Postal Insurance and Life Annuity Funds	20,981	27,205	3¾	834
Post Office Guarantee Fund	(*a*)31,074	30,054	4	1,200
Regimental Savings Banks Deposits	75,503	66,373	3¾	(*b*) 3,916
General Family Pension Fund	17,259	32,108	3¾	956
Hindu Family Annuity Fund	7,751	11,629	3¾	366
Bengal Christian Family Pension Fund	26	981	3¾	23
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	23,566	5,378	4	2,610
Balances of Railway Funds	133,441	141,964	3¾	4,440
Telegraph Fine and Guarantee Fund	4,774	4,332	3¾	36
Miscellaneous Accounts	...	...	...	106
Refunds	...	...	...	4
TOTAL	9,757,054	10,563,624		406,525
Carried forward . Rx.	9,757,054	10,563,624		406,525

(*a*) Differs from last year's closing balance for correction since made.
(*b*) Includes Rx. 1,017 on account of Regimental Savings Banks' Deposits in Madras.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1892, &c.—*continued.*

	Amount, 1st April 1891.	Amount, 31st March 1892.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	9,757,054	10,563,624		406,525
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	(*a*)8,651	1,939	3¾	287
BURMA.				
Savings Banks.				
State Railway Provident Institutions — Upper Burma	18,828	22,777	3¾	278
State Railway Provident Institutions — Lower Burma				453
	18,828	22,777		731
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	487	406	3¾	14
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	(*a*)236,383	249,998	3¾	8,909
State Railway Provident Institutions	(*a*)68,366	70,504	3¾	2,471
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	45
Land Revenue Collections Refunded	...	...	...	2
Miscellaneous Accounts	...	...	...	609
Refunds	...	...	...	4
TOTAL	304,749	320,502		12,040
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
State Railway Provident Institutions	45,629	52,145	3¾	1,729
TOTAL	65,629	72,145		2,529
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 and 3¾	100
Savings Banks.				
State Railway Provident Institutions	181,381	208,444	3¾	6,968
TOTAL	182,645	209,708		7,068
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	...
Service Funds.				
Apothecaries' Fund	11,559	11,983	4	460
Savings Banks.				
Government Savings Bank Deposits	52,694	55,131	3¾	1,883
Regimental Savings Banks Deposits	25,259	22,906	3¾	(*b*)...
Deposits of the Administrator General	77	74	3¾	3
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	131
Miscellaneous Accounts	...	...	...	635
Refunds	...	...	...	6
TOTAL	89,715	90,220		3,118
Carried forward	10,427,758	11,281,321		432,312

(*a*) Differs from last year's closing balance for correction since made.

(*b*) Interest Rx. 1,017 shown under India.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1892, &c.—*continued.*

	Amount, 1st April 1891.	Amount, 31st March 1892.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	10,427,758	11,281,321		432,312
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,155	91,155	5 and 6	4,551
Service Funds.				
Uncovenanted Service Family Pension Fund . .	126,625	134,264	6	7,364
Savings Banks.				
Government Savings Bank Deposits . . .	726,612	756,059	3¾	26,992
Regimental Savings Banks Deposits . . .	24,566	21,010	3¾	939
Uncovenanted Service Family Pension Fund, Life Assurance Branch	8,047	8,239	3¾	298
Deposits of the Administrator General . . .	(*a*)22,116	21,877	3¾	1,035
Local Fund Pension Fund	6,209	8,415	3¾	290
Miscellaneous.				
Miscellaneous Accounts	...	...	...	1,504
Refunds	...	...	...	9
TOTAL .	1,005,330	1,041,019		42,982
TOTAL IN INDIA . . Rx	11,433,088	12,322,340		475,294
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				57
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				25
GRAND TOTAL . Rx.				475,376

(*a*) Differs from last year's closing balance for correction since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SERVICE FUNDS.											
Uncovenanted Service Fund .	66,691	...	...	...	...	...	...	...	...	7,364	74,055
Other Service Funds . .	12	...	...	...	...	...	...	...	460	...	472
TOTAL SERVICE FUNDS . Rx.	66,703	...	...	...	...	...	...	...	460	7,364	74,527
SAVINGS BANKS.											
Government Savings Bank . .	...	...	...	...	...	8,909	...	...	1,883	26,992	37,784
Post Office Savings Bank . .	240,975	...	...	...	...	...	...	...	..	...	240,975
State Railway Provident Institutions	3,385	287	278	453	14	2,471	1,729	6,968	...	...	15,585
Civil Engineers' Provident Fund .	7,028	...	...	...	...	...	...	...	...	...	7,028
Regimental Savings Bank .	3,916	...	...	...	...	...	...	...	...	939	4,855
Other Bank Accounts . . .	3,379	...	...	...	...	...	...	...	3	1,623	5,005
TOTAL SAVINGS BANKS . Rx.	258,683	287	278	453	14	11,380	1,729	6,968	1,886	29,554	311,232
			731								

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section C.—Post Office, &c.

Revenue *Rx.* 2,575,736. Expenditure *Rx.* 2,429,188.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,446,355	1,493,359
Telegraph . .	28	Receipts and Expenditure . . .	55	...	919,335	838,720
" . .	28A	Details of Message Revenue, Indian Telegraphs	57	570,118	...	...
" . .	28B	Details of Message Revenue, Indo-European Telegraphs	57	165,006	...	...
" . .	28C	Capital Cost of Indian Telegraph Lines .	57	194,212	...	...
" . .	28D	Outlay on Construction of Telegraph Lines .	58	155,143	...	...
		Do. do. Lines under Agreement	58	—*391*	...	...
" . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	59	468,808	...	...
" . .	28F	Capital Cost of Indo-European Telegraph Lines	59	8,185	...	...
" . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	61	63,877	...	...
" . .	28H	Do. do. Persian Section	61	34,566	...	.
Mint . . .	29	Receipts and Charges	63	...	210,046	97,109
		TOTAL .		...	2,575,736	2,429,188

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1892.

RECEIPTS. *India, General.* IMPERIAL.		Rx.	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service		154,814		
Sale of Postage Stamps:				
Ordinary Stamps		833,011		
Service Stamps		213,162		
Mail Cart and Parcel Van Passenger Service		17,117		
Receipts on account of Money Orders		211,210		
Receipts on account of British Postal Orders		185		
Fees and Petty Receipts		8,791		
Contribution from Native States		1,124		
Bullock Train Collections		7,137		
		1,446,551		
Deduct—	Rx.			
Amount of Postage received in India and paid to the Post Master General, London	2,474			
Payments to Colonial and other Foreign Administrations	4,753			
Refunds	735			
		7,062		
			1,438,589	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
Provincial	..	944	...	...	...	...	424	...	60	1,428	1,428	
Local	...	...	25	5	1,584	...	4,724	...	...	6,338	6,338	
TOTAL		944	25	5	1,584	..	5,148	...	60	7,766		
TOTAL RECEIPTS of the POST OFFICE											Rx.	1,446,355

CHARGES. *India, General.* IMPERIAL.			
Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	8,436		
Office Establishment	4,182		
Allowances	1,035		
Office Expenses	1,071		
Office of Account and Audit:		14,724	
Comptroller, Deputy Comptroller, and Assistant Comptrollers	3,594		
Office Establishment	30,594		
Allowances	19		
Office Expenses	971		
Presidency and District Offices:		41,178	
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	19,987		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors	72,853		
Office Establishments	573,233		
Allowances	35,339		
Supplies and Services	17,572		
Office Expenses	67,848		
Conveyance of Mails:		786,832	
Road Establishment	94,653		
Ferry Establishment	269		
Contingent Road Charges and Allowances	5,439		
Bounty Money	993		
Payments to P. and O. Company for conveyance of Mails by non-contract Vessels	815		
Boat Establishment and Charges	2,271		
Mail Cart Establishment and Charges	36,050		
Railway Charges	20,128		
Payments to State Railways	86,205		
Bullock Train Establishment and Charges	13,552		
		260,375	
Subsidies		61,911	
Discount on Sale of Postage Stamps		12,965	
Stationery and Printing		(a)55,223	
Miscellaneous Charges of Post Office		5,334	
		1,238,542	

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx		
Imperial	3,488	...	...	...	...	...	...	...	...	3,488	3,488	
Provincial	...	6,054	4,884	84	450	...	9,860	9,040	10,689	41,061	41,061	1,242,030
Local	73	...	8,315	3,738	36,653	18,284	5,055	...	...	72,118	72,045	73
TOTAL	3,561	6,054	13,199	3,822	37,103	18,284	14,915	9,040	10,689	116,667	113,106	1,242,103
TOTAL CHARGES in INDIA											Rx.	1,355,209

CHARGES IN ENGLAND:		
Stores for India	£ 35,064	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	" 59,900	
Pay and Expenses of Indian Delegate at the International Postal Congress at Vienna	" 457	
TOTAL CHARGES in ENGLAND	£	96,321
EXCHANGE ON CHARGES IN ENGLAND	Rx.	41,829
TOTAL CHARGES of the POST OFFICE	Rx.	1,493,359

N.B.—The estimated amount of Sea Postage retained by India is £4,133.

(a) Includes Rx. 47,371 cost of Stationery, etc., supplied from Central Stores.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1892.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS. REVENUE.	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*
Imperial:					
Message Revenue . (*Account No. 28A*)	570,118	...	...	...	570,118
Rent of Wires and Instruments leased to Railways and Canals	147,994	...	...	...	147,994
Rent of Local and Private Lines . . .	10,628	...	...	...	10,628
Royalty from Telephone Companies . . .	1,159	...	...	...	1,159
Recoveries from Guarantors	4,454	...	...	...	4,454
Miscellaneous Revenue	2,732	...	...	...	2,732
TOTAL IMPERIAL .	737,085	...	...	...	737,085
Provincial:					
Message Revenue:					
Bombay	415	...	...	...	415
TOTAL INDIAN TELEGRAPHS .	737,500	...	...	...	737,500
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
Imperial:					
Message Revenue . . (*Account No. 28B*)	163,467	1,073	466	...	165,006
Joint Purse Agreement—Net difference between receipts and payments	...	*—23,865*	*—10,364*	...	*—34,229*
Miscellaneous Revenue	375	435	189	...	999
TOTAL INDO-EUROPEAN TELEGRAPHS .	163,842	*—22,357*	*—9,709*	...	131,776
Add—Payments in England taken in reduction of receipts	...	34,902	15,157	...	50,059
TOTAL .	163,842	12,545	5,448	...	181,835
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	901,342	12,545	5,448	...	919,335
GRAND TOTAL .		...	...	919,335	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 28C*)	154,752	...	...	154,752	...
Buildings " "	*—35*	...	...	*—35*	...
Apparatus and Plant " "	9,980		...	9,980	...
Stores and other Suspense Accounts " "	*—95,486*	83,212	36,136	23,862	...
	69,211	83,212	36,136	188,559	...
DEDUCT					
Receipts on Capital Account, &c. . . .	*1,574*	...	...	*1,574*	...
TOTAL CAPITAL .	67,637	83,212	36,136	186,985	...
REVENUE:					
General Charges (*Account No. 28E*)	111,981	5,521	2,398	...	119,900
Maintenance of Lines " "	71,004		...	...	71,004
Working and Maintenance of Signal Offices " "	276,877	...	...	...	276,877
Suspense Accounts . . " "	1,027	...	...	...	1,027
TOTAL REVENUE .	460,889	5,521	2,398	...	468,808
TOTAL IMPERIAL carried forward .	528,526	88,733	38,534	186,985	468,808

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1892—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	*Rx.*	*Rx.*	*Rx.*
Brought forward	528,526	88,733	38,534	186,985	468,808
INDIAN TELEGRAPHS—*contd.*					
PROVINCIAL:					
Revenue	385	...	...	...	385
TOTAL PROVINCIAL—BOMBAY	385	...	...	...	385
TOTAL INDIAN TELEGRAPHS	528,911	88,733	38,534	186,985	469,193
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings (*Account No. 28 F*)	393	...	...	393	...
Stores and other Suspense Accounts " "	*—18,081*	12,952	5,625	496	...
TOTAL PERSIAN GULF SECTION	*—17,688*	12,952	5,625	889	...
Persian Section:					
Buildings (*Account No. 28 F*)	536	...	...	536	...
Stores and Suspense Account " "	*—332*	...	...	*—332*	...
Subsidies and Political Charges " "	7,092	...	...	7,092	...
TOTAL PERSIAN SECTION	7,296	...	...	7,295	...
TOTAL CAPITAL	*—10,392*	12,952	5,625	8,185	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 28 G*)	9,122	1,929	837	...	11,888
Cable Maintenance " "	28,844	...	...	...	28,844
Maintenance of Lines " "	2,352	...	...	...	2,352
Working and Maintenance of Signal Offices " "	16,691	...	...	...	16,691
Subsidies and Royalties " "	3,131	...	...	...	3,131
TOTAL	60,140	1,929	837	...	62,906
Charges by other Departments	971	...	...	...	971
TOTAL PERSIAN GULF SECTION	61,111	1,929	837	...	63,877
Persian Section:					
General Charges (*Account No. 28 H*)	9,373	1,575	684	..	11,632
Maintenance of Lines " "	14,645	...	.	...	14,645
Working and Maintenance of Signal Offices " "	8,289	.	...	...	8,289
TOTAL PERSIAN SECTION	32,307	1,575	684	...	34,566
TOTAL REVENUE	93,418	3,504	1,521	...	98,443
TOTAL INDO-EUROPEAN TELEGRAPHS	83,026	16,456	7,146	8,185	98,443
ADD.—Payments in England taken in reduction of Receipts	...	34,902	15,157	...	50,059
TOTAL	83,026	51,358	22,303	8,185	148,502
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company	..	18,027	7,828	...	25,855
TOTAL CHARGES, TELEGRAPH DEPARTMENT	611,937	158,118	68,665	195,170	643,550
GRAND TOTAL	...	...	...	Rx.838,720	

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
Receipts:	*Rx.*
Sale of Telegraph Stamps	611,078
Postage Stamps on Messages	104,598
State-bearing Messages, &c.	76,211
From other Telegraph Administrations	25,853
TOTAL	817,740
Deduct:	
Payments to other Telegraph Administrations	*244,404*
Refunds of Over-charges and Delivery Charges	*3,128*
TOTAL DEDUCTION	*247,622*
NET MESSAGE REVENUE	570,118

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	England	Exchange	TOTAL.
	Rx.	*£*	*Rx.*	*Rx.*
Receipts from other Telegraph Administrations	157,969	12,110	5,259	175,338
Cash collections in Gulf Section	2,976	...	...	2,976
" Persian Section	5,067	...	...	5,067
TOTAL	166,012	12,110	5,259	183,381
Deduct:				
Payments to other Administrations	*2,545*	*11,037*	*4,793*	*18,375*
NET MESSAGE REVENUE	163,467	1,073	466	165,006

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1891-92.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Departmental, Railway and Canal } Under Agreement } *Account No. 28D*	155,143	...	155,143	3,621,861	3,777,004
	—391	...	—391	124,000	124,609
Temporary Lines for military purposes	...	...	...	—5,675	—5,675
Total Telegraph Lines	154,752	...	154,752	3,740,846	3,895,598
Telegraph Buildings:					
Signal Offices	24	5,800	5,824	480,196	486,020
Quarters for Staff	—15	...	—15	1,308	1,293
Cable Houses and Tanks	—44	...	—44	3,904	3,860
Store Houses	...	81	81	38,202	38,283
Workshop Buildings	...	1,346	1,346	26,395	27,741
Total Buildings	—35	7,227	7,192	550,005	557,197
Apparatus and Plant:					
Equipment of Signal Offices	9,689	...	9,689	176,485	186,174
Miscellaneous	291	..	291	16,228	16,519
Total Apparatus and Plant	9,980	.	9,980	192,713	202,693
Stores	24,138	...	24,138	326,707	350,845
Other Suspense Accounts	—276	...	—276	459	183
Exchange on all Expenditure in England prior to 1887-88	...	..	.	240,944	240,944
	23,862	...	23,862	568,110	591,972
TOTAL	188,559	7,227	195,786	5,051,674	5,247,460
Deduct:					
Receipts on Capital Account, &c.	*1,574*	...	*1,574*	*27,506*	*29,080*
TOTAL CAPITAL IMPERIAL	186,985	7,227	194,212	5,024,168	5,218,380
PROVINCIAL:					
Telegraph Lines	...	...	..	5,237	5,237
" Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL PROVINCIAL	...	...	...	5,237	5,237
TOTAL CAPITAL EXPENDITURE	186,985	7,227	194,212	5,029,405	5,223,617

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1891-92.

List of Lines constructed.	Outlay during the year.
	Rx.
DEPARTMENTAL LINES.	
Assam Division.	
Erecting an additional wire from Golaghat to Manipur	3,259
„ an extra wire from Jalpaiguri to Dhubri	1,426
Reconstructing and adding a 4th wire on the line from Gouripur Junction to Bagribari . . .	1,492
Erecting an extra wire from Chapur to Gauhati .	3,771
„ „ „ „ on the line from Sylhet to Gauhati . . .	1,322
Reconstructing the line, 26th mile, from Manipur to Tammu	3,013
Reconstructing the line and adding an extra wire from Gauhati Office to Silghat Junction . .	1,032
Dacca Division.	
Erecting an additional wire from Sara to Jalpaiguri .	2,143
Laying a cable from Damukdia to Sara . . .	1,346
Erecting the line from Mymensing to Jamalpur .	1,325
Bengal Division.	
Erecting an extra wire from Agra to Gaziabad . .	1,447
„ a line from Rampurhaut to Doomka . .	1,314
„ an extra wire from Sahibgunge to Khana Junction	1,505
Bombay Division.	
Reconstruction of line from Kalyan to Campoli .	—*1,967*
Constructing the line from Dadur to Kalyan . .	1,649
Erecting an extra wire from Kalyan to Bhusaval .	2,713
Upper Burma Division.	
Constructing the line from Maymyo to Lashio . .	2,143
„ a permanent line from Mogoung to Fort O'Donnell, Jade Mines . . .	1,023
Erecting an extra wire from Sagaing to Kalewa .	2,962
Constructing the line from Mogoung to Mytikyina .	1,070
East Coast Division.	
Erecting an extra wire from Rancegunge to Cuttack .	2,847
„ „ „ „ „ Nellore to Bezwada .	1,826
„ „ „ „ „ Khorda to Coconada	3,585
„ „ „ „ „ Bezwada to Wadapillee cable house . .	1,060
Madras Division.	
Constructing a 2nd line from Tanjore Railway Station to Trichinopoly Railway Crossing . . .	1,998
Constructing a 2nd line from Cuddalore Old Town to Tanjore Railway Junction and an extra wire from Tanjore Railway Junction to Negapatam Office .	7,534
Oudh and Rohilkhand Division.	
Constructing a line from Jaunpur C. O. to Azimgarh	1,186
Punjab Division.	
Erecting a wire on existing supports from Delhi to Ambala	1,360
	55,984
Minor items costing under Rx. 1,000 each . .	36,518
	92,502
Add—	
Share of Establishment	(*a*)13,872
„ Store Contingencies . . .	1,869
TOTAL DEPARTMENTAL LINES .	108,243
RAILWAY AND CANAL LINES.	
Bellary Division.	
Constructing the line from Subadar's Chutram to Doothbullapur	1,148
Bombay Division.	
Constructing the State line from Godrá to Rutam .	4,518
Carried forward .	5,666
	108,243

List of Lines constructed.	Outlay during the year.
	Rx.
Brought forward .	108,243
Railway and Canal Lines—*continued.*	5,666
East Coast Division.	
Constructing the line along East Coast Railway from Vizianagram to Berhampore . . .	8,221
Constructing the line along East Coast Railway from Berhampore (Ganjam) to Naraj (Cuttack) . .	8,007
Upper Burma Division.	
Constructing a temporary line along the Mu Valley State Railway from Gyodoung to Katha and from Nahakoung to Mohuyin	1,518
Constructing a line along Mu Valley from Sagaing to Kawlin	—*1,086*
Dacca Division.	
Constructing the line from Barsoi to Kissengunj .	1,275
Madras Division.	
Constructing a line of B. C. posts with two wires from Dharmavaram to Hindupur	4,574
Sind and Baluchistan Division.	
Constructing a temporary line from Mach to Nari Bank *viâ* Mushkaff Valley	1,284
Rajputana Division.	
Constructing a line along the Hyderabad-Umarkot Railway from Hyderabad to Shadipalli . . .	3,460
Completing with three wires the line from Jodhpur to Kuchaman Road	—*1,390*
	31,529
Minor items each costing less than 1,000 Rx. . .	8,551
TOTAL .	40,080
Add—	
Share of Establishment	(*a*) 6,010
„ Store Contingencies	810
TOTAL RAILWAY AND CANAL LINES	46,900
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	155,143
LINES UNDER AGREEMENT.	
Assam Division.	
Constructing the line from Tezpur to Behali . .	1,821
Bombay Division.	
Constructing the line from Cutch Mandvi to the frontier, 3 miles east of Ardesir	—*6,425*
Dacca Division.	
Erecting an extra wire for the I. G S. N. Co. on the line from Nalhatti to Goalundo	1,357
	—*3,247*
Minor works each costing less than 1,000 Rx. . .	2,913
TOTAL .	—*334*
Add—	
Share of Establishment	(*a*)—*50*
„ Store Contingencies	—*7*
TOTAL LINES UNDER AGREEMENT .	—*391*

(*a*) Share of Establishment, Departmental Lines . . Rx. 13,872
Ditto ditto, Railway Lines . . . „ 6,010
Ditto ditto, Lines under Agreement . . „ —50

As in Note (*a*), p. 59 . „ 19,832

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1892.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GAZETTED OFFICERS:				
Direction and Divisional Supervision	56,616	...	...	56,616
Account Office	3,303	...	...	3,303
Check Office	1,214	...	...	1,214
Stores, Workshop and Electrician	4,101	...	...	4,101
OFFICE ESTABLISHMENTS:				
Direction	3,668	..	...	3,668
Divisional	4,877	2,556	20,082	27,515
Account	7,196	...	...	7,196
Message Check	4,780	...	...	4,780
Stores, Workshop and Electrician	3,560	...	...	3,560
SUBORDINATES:				
Sub-Assistant Superintendents	21,256	3,960	2,923	28,139
Inspectors, &c.	1,880	5,650	...	7,530
Telegraph Masters and Signallers	1,073	573	150,963	152,609
Military Signallers	...	...	11,071	11,071
Line and Signal Office Establishments, &c.	...	13,672	1,230	14,902
Temporary Establishment	1,982	256	2,671	4,909
Total Salaries	115,506	26,667	188,940	331,113
Furlough Allowances, &c.	7,919	...	...	7,919
Allowances for special localities, &c.	6,832	1,395	28,488	36,715
Travelling Allowances	10,180	4,602	7,648	22,430
Total Salaries and Establishments	140,437	32,664	225,076	398,177
Deduct Charge to Capital:				
Portion charged to Works (a) *19,832*				
Do. do. other Departments *2,397*				
Workshop Outturn (b) *4,828*				
	27,057	...	...	*27,057*
NET CHARGE TO REVENUE	113,380	32,664	225,076	371,120
Payments to Postal Department for working Combined Offices	...	...	28,787	28,787
Apparatus and Plant	1,251	619	12,077	13,947
Repairs to Lines	...	36,886	...	36,886
Repairs to Buildings	...	150	...	150
Rent of Offices	147	343	2,246	2,736
Office Contingencies	3,270	342	8,691	12,303
Store Contingencies	1,852	...	...	1,852
Suspense	1,027	...	...	1,027
	7,547	38,340	51,801	97,688
GRAND TOTAL	120,927	71,004	276,877	468,808
India *Rx.*	113,008	71,004	276,877	460,889
England *£*	5,521	...	...	5,521
Exchange *Rx.*	2,398	..	...	2,398

(a) Telegraph Lines Rx. 19,832, *see* Note (a), page 58. (b) Charged to Stores. Capital—item Rx. 24,138 in Account No. 28C, page 57.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1891-92.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried forward	...	...	...	824,443	824,443

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1891-92—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	293	...	293	57,737	58,030
Quarters for Staff	60	...	60	2,203	2,263
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	40	...	40	2,758	2,798
Total Buildings	393	...	393	63,875	64,268
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant—Miscellaneous	...	...	...	1,293	1,293
Stores	768	...	768	30,876	31,644
Other Suspense Accounts	*—272*	...	*—272*	476	204
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	496	...	496	79,947	80,443
	889	...	889	968,265	969,154
Deduct—					
Receipts on Capital Account	...	...	...	*5,601*	*5,601*
TOTAL PERSIAN GULF SECTION	889	...	889	962,664	963,553
PERSIAN SECTION:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	536	...	536	4,234	4,770
Total Buildings	536	...	536	8,754	9,290
Other Suspense Accounts	*—332*	...	*—332*	857	525
Subsidies and Political Charges	7,092	...	7,092	...	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	7,296	...	7,296	164,672	171,968
Deduct—					
Receipts on Capital Account	...	...	...	*410*	*410*
TOTAL PERSIAN SECTION	7,296	...	7,296	164,262	171,558
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	8,185	...	8,185	1,143,325	1,151,510

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GULF SECTION:					
London Office, including Constantinople Office	328	...	...	...	328
Gazetted Officers:					
Direction and Supervision	5,073	...	...	781	5,854
Engineering and Electrician	348	3,309	...	...	3,657
Accounts	560	...	...	...	560
Office Establishments:					
Direction	464	...	...	...	464
Message Check	...	...	...	619	619
Accounts	513	...	...	...	513
Stores and Workshops	161	...	...	144	305
Subordinates:					
Signallers, &c.	...	...	...	11,059	11,059
Cable Establishment	...	1,966	...	...	1,966
Cable Steamer Establishment	...	1,730	...	...	1,730
Medical Establishment	606	...	...	...	606
Line and Signal Office Establishment	...	...	1,217	822	2,039
Temporary Establishment	205	...	...	240	445
Total Salaries	7,930	7,005	1,217	13,665	29,817
Furlough Allowances, &c.	2,438	...	...	...	2,438
Travelling Allowances	791	172	3	469	1,435
Allowances for special localities	48	60	...	...	108
Total Salaries and Establishment	11,207	7,237	1,220	14,134	33,798
Repairs of Lines, Offices, and Cables	...	15,403	1,132	105	16,640
Advertising Charges, Expenses of the Berne Bureau	...	...	...	81	81
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer	...	3,564	...	...	3,564
Provision for Crew	...	2,066	...	...	2,066
Store-keeping	135	...	...	...	135
Office Contingencies, &c.	218	574	...	1,867	2,659
	353	21,607	1,132	2,557	25,649
TOTAL	11,888	28,844	2,352	16,691	59,775
Subsidies to Chiefs (*a*)	3,131	...	...	...	3,131
Charges by other Departments	...	...	...	971	971
GRAND TOTAL	15,019	28,844	2,352	17,662	63,877
India *Rx.*	12,253	28,844	2,352	17,662	61,111
England £	1,929	...	...	...	1,929
Exchange *Rx.*	837	...	...	...	837

(*a*) Excluding Rx. 1,225 Royalty paid to the Shah of Persia charged under Political (Account No. 37.)

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
PERSIAN SECTION—				
London Office	164	...	...	164
Salaries:				
Gazetted Officers:				
Direction and Supervision	5,175	...	...	5,175
Accounts	280	...	...	280
Medical Officers	1,240	...	...	1,240
Carried forward	6,695	...	...	6,695
	164	...	...	164

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx	*Rx.*	*Rx.*	*Rx.*
Brought forward	164	...	...	164
	6,695	...	...	6,695
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	452	...	...	452
Divisional	...	50	367	417
Accounts	256	...	...	256
Stores	108	...	...	108
Medical	43	...	...	43
Subordinates:				
Inspectors	...	2,478	...	2,478
Signallers, &c.	...	...	5,691	5,691
Interpreters	...	...	332	332
Line and Signal Office Establishment	...	1,029	...	1,029
Temporary Establishment	103	...	32	135
Total Salaries	7,657	3,557	6,422	17,636
Furlough Allowances, &c.	2,095	...	...	2,095
Allowances for special localities, &c.	258	454	301	1,013
Travelling Allowances	1,095	1,446	596	3,137
Total Salaries and Establishment	11,105	5,457	7,319	23,881
Repairs, &c., of Lines and Buildings	...	9,177	249	9,426
Office Contingencies	363	11	721	1,095
	363	9,188	970	10,521
GRAND TOTAL	11,632	14,645	8,289	34,566
India . . . . Rx.	9,373	14,645	8,289	32,307
England . . . . £	1,575	...	...	1,575
Exchange . . . . Rx.	684	...	...	684

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1892.

CALCUTTA MINT

		Rx.	
RECEIPTS.			
Seignorage on Gold		125	
Seignorage on Silver		31,540	
Gain on Coinage Operations		1,341	
Gain on Copper Coinage		83,831	
Sale of old Stores and Materials		208	
Miscellaneous Receipts		4,003	
TOTAL RECEIPTS		Rx.	121,048
CHARGES.			
Establishment and Contingencies:	Rx.	Rx.	
Direction and Office	7,738		
Bullion Establishment	1,539		
Operative Establishment	13,172		
Assay Establishment	4,804		
Office Expenses	3,077		
		30,330	
Loss on Coinage:			
Loss of Weight in coining Gold	15		
Loss of Weight in coining Silver	1,014		
Loss on melting Remittances	3,855		
Cost of Copper Alloy	641		
Value of Copper used for Contingent purposes	61		
		5,586	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		5,338	
			41,254
CHARGES IN ENGLAND—Stores for India	£	4,458	
Cost of Assay of Indian Coins	"	31	4,489
EXCHANGE ON CHARGES IN ENGLAND		Rx.	1,949
TOTAL CHARGES under the Head "MINT"			47,692
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—		Rx.	
Pensions and Gratuities to Mint Servants		710	
Value of Stationery supplied		22	
Value of Printing executed by Government Press		74	
			806
TOTAL CHARGES		Rx.	48,498
Estimated Value of Mint Buildings on 31st March 1892		Rx.	161,421

Note.—This does not include Absentee and Pension Allowances in England.

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		Rx.
Gold:		
Mohurs	16,524	24,786
Silver:		
Rupees	10,832,191	1,083,219
Half Rupees	2,117,426	105,871
Quarter Rupees	7,286,773	182,169
Eighth Rupees	8,620,839	107,761
Copper:		
Quarter-Annas	86,076,747	134,495
Half-Pice	5,139,262	4,015
Pie-Pieces	17,306,015	9,014
Straits Cents	6,004,000	13,509
Ceylon Cents	1,328,487	1,328
Ceylon Half Cents	1,000,000	500
Single Pice of the Imperial British East Africa Co.	2,211,755	3,456
TOTAL COINAGE	147,940,019	1,670,123

MADRAS MINT.

COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.

CHARGES.		
Charges on account of the Mint falling under other Heads of Service, *viz.*:—		
Pensions to Mint Servants		139
TOTAL CHARGES	Rx.	139
Estimated Value of Mint Buildings on 31st March 1892	Rx.	56,600

No. 29.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1892—*continued.*

BOMBAY MINT.		Rx.	
RECEIPTS.			
Seignorage on Silver		84,513	
Assay Fees		62	
Gain on Coinage Operations		3,705	
Sale of old Stores and Materials		83	
Miscellaneous Receipts		635	
TOTAL RECEIPTS		Rx.	88,998
CHARGES.			
Establishment and Contingencies:	Rx.		
Direction and Office	7,969		
Operative Establishment	12,899		
Assay Establishment	5,299		
Office Expenses, &c.	1,597		
		27,764	
Loss on Coinage:			
Miscellaneous		6,530	
Stores purchased locally		5,261	
			39,555
CHARGES IN ENGLAND—Stores for India		£	6,876
EXCHANGE ON CHARGES IN ENGLAND		Rx	2,986
TOTAL CHARGES under the Head "MINT"			49,417
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—		Rx.	
Pensions to Mint Servants		1,256	
Value of Stationery supplied		10	
Value of Printing executed by Government Press		48	
			1,314
TOTAL CHARGES		Rx.	50,731
Estimated Value of Mint Buildings on 31st March 1892		Rx.	276,251

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		Rx.
Gold:		
Mohurs	3	5
Ten-Rupee Pieces	3	3
Five-Rupee Pieces	6	3
Silver.		
Rupees . British Indian Coin	40,000,000	4,000,000
Quarter Rupees British Indian Coin	883,200	22,080
Eighth Rupees. British Indian Coin	4,229,600	52,870
TOTAL COINAGE	45,112,812	4,074,961

SUMMARY of MINT RECEIPTS and CHARGES.

	India, General	Bombay.	TOTAL, INDIA	England	Exchange.	GRAND TOTAL.
	Rx.	Rx.	Rx.	£	Rx.	Rx.
MINT RECEIPTS (as per details above)	121,048	88,998	210,046	...	...	210,046
„ CHARGES (ditto)	41,254	39,555	80,809	11,365	4,935	97,109

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section D.—Civil Departments.

Revenue *Rx.* 1,656,157. Expenditure *Rx.* 13,853,842.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	66	...	...	1,791,317
"	30A	Details of Charges under Secretariats	67	339,313	...	...
"	30B	" " Tour Charges	67	31,431	...	...
"	30C	Net Receipts in the Paper Currency Department	68	244,896	...	...
Law and Justice	31A	Receipts	69	...	687,140	...
"	31B	Expenditure	70	...	...	3,739,739
"	31C	Details of Charges under High Courts, &c.	71	302,292	...	...
"	31D	" " Civil and Sessions Courts	71	1,250,681	...	...
"	31E	" " Criminal Courts	71	1,008,607	...	...
"	31F	" " Jails	72	785,104	...	...
"	31G	" " Convict Charges	72	113,845	...	...
Police	32	Receipts and Expenditure	73	...	381,540	3,868,610
Marine	33A	Receipts	74	...	222,414	...
"	33B	Expenditure	75	...	...	627,951
Education	34	Receipts and Expenditure	79	...	211,724	1,424,796
Ecclesiastical	35	Expenditure	80	...	...	161,596
Medical	36A	Receipts	81	...	63,106	...
"	36B	Expenditure	81	...	...	884,684
Political	37	Expenditure	82	...	...	767,711
Scientific and other Minor Departments	38A	Receipts	84	...	90,233	...
"	38B	Expenditure	85	...	...	587,438
		Total	...	...	1,656,157	13,853,842

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	...	12,000	12,000	24,000	
" of Lieutenant-Governors	...	...	...	...	...	9,600	9,600	10,073	...	...	29,273	
" of Chief Commissioners, including Salary, Establishments, etc.,	...	4,800	...	7,680	4,428	...	...	...	...	...	16,908	
of Commissioner in Sindh	...	...	...	...	...	...	...	...	...	11,842	11,842	
Staff and Household Charges	23,502	600	...	1,790	307	2,165	3,802	2,122	(a) 13,528	(a) 20,352	68,168	
Durbar Fund	16,551	...	...	...	...	...	...	...	...	...	16,551	
												191,822
Executive Council	39,182	...	...	...	...	...	...	...	12,717	12,576	64,475	
Legislative Council	20,180	...	...	...	...	1,816	233	...	1,612	100	23,941	
Military Secretary: Salaries, Establishment, etc.	43,794	...	...	...	...	...	...	...	6,163	8,050	58,007	
Public Works Secretary: Salaries, Establishment, etc.	29,969	...	...	...	...	...	...	...	...	...	29,969	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	124,077	9,768	65	23,988	8,144	51,939	30,196	21,309	32,203	37,624	339,313	
Tour Charges (as per Details in Account No. 30B)	15,249	1,161	...	473	652	3,110	4,422	4,563	149	1,647	31,431	
												547,136
Salaries, Establishment, and Contingencies of:												
Board of Revenue	...	...	...	...	...	28,863	25,653	...	18,418	...	72,934	
Financial Commissioner	...	...	...	7,553	...	...	...	18,844	...	...	26,397	
Inspector General of Stamps, Registration, and Excise	...	...	...	...	...	...	...	4,238	...	...	4,238	
Commissioners: Salaries, Establishments, etc.	127	19,246	19,054	20,411	5,143	53,743	51,019	34,136	...	22,766	225,645	
												329,214
Salaries, Establishment, and Contingencies of:												
Comptroller General, Accountants General and Comptrollers	39,156	7,349	200	19,161	5,180	36,496	21,260	17,193	25,372	26,635	198,002	
Accountant General, Public Works Department	22,571	...	...	...	...	...	...	...	...	...	22,571	
Paper Currency Department (*vide* Act. No. 30C)	11,050	5	...	2,035	...	24	1,343	1,145	2,578	7,875	26,055	
Reserve Treasury	505	...	...	...	...	...	...	...	303	...	808	
Allowances to Presidency Banks	16,335	...	...	...	...	1,437	...	...	3,216	7,529	28,517	
												275,953
General Establishment of Local Funds (including Wards Establishment)	129	2,756	126	980	259	29,217	5,315	12,492	27,531	10,493	89,298	89,298
			19,445	84,076								
Total Charges in India . Rx.	427,457	45,685	103,521		24,113	218,410	152,843	126,115	155,790	179,489		1,433,423
Charges in England:											£	
Salaries of the Secretary of State and Council for India and Establishment											136,589	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52											6,837	
Store Department: Wages of labourers, etc.											24,160	
Bank of England and Bank of Ireland for management of Debt											43,847	
Law Charges, Postage of Despatches and Telegrams to India											5,854	
Books and Newspapers supplied to India, not invoiced as stores											430	
Charges in connection with the restoration of pictures sent from Government House, Calcutta											280	
Expenses of cataloguing the records of the India Office											229	
Office Contingencies											11,746	
											229,972	
Stores for India:												
Currency Notes, etc.											19,560	
												249,532
Exchange on Charges in England . Rx.												108,362
Total General Administration Charges . Rx.												1,791,317

(a) Includes Expenditure from Contract Allowance, *viz.*, Rx. 9,000 in Madras and Rx. 9,300 in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1892.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	32,785	
Home Department	23,624	
Foreign Department	42,420	
Revenue and Agricultural Department	21,497	
Translator's Department	782	
Officer in charge of the Records of the Government of India	2,969	
		124,077
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		9,768
BURMA.		
Secretaries to the Chief Commissioner:		
Upper Burma:		
Salaries, Establishment, and Contingent Charges	65	
Lower Burma:		
Salaries, Establishment, and Contingent Charges:		
General Department	20,175	
Translator's Department	3,813	
	23,988	
		24,053
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		8,144
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	15,791	
Revenue and General Departments	13,840	
Financial and Municipal Departments	11,604	
Marine Department	744	
	41,979	
Allowance and Contingent Charges	(a)6,682	
Translator's Department	2,862	
Librarian's Department	416	
		51,939
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		30,196
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		21,309
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	14,826	
Revenue Department	10,574	
Translator's Department	2,964	
Local and Municipal Department	2,386	
Other Establishments and Services	1,453	
		32,203
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial, Educational, and Legislative Departments	17,037	
Revenue, Financial and General Departments	14,887	
Separate Department	1,815	
Translator's Department	3,805	
Payments to Officers of other Provinces	80	
		37,624
TOTAL CHARGES UNDER SECRETARIATS, &C. Rx.		339,313

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Marine Departments.

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma Upper.	Burma Lower.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	149	...	...	...	...	3,089	...	...	...	...	3,238
Travelling Allowances	4,585	436	...	400	365	...	472	222	149	...	6,629
Special Train	3,697	...	...	...	...	...	243	...	...	...	3,940
Posting Bullock Train and Railway Train hire	...	...	...	...	...	...	2,894	...	...	...	2,894
Purchase and Repair of Tents, and Camp Establishment and Furniture	585	222	...	52	37	...	480	...	...	...	1,376
Miscellaneous	6,233	503	...	26	250	21	333	4,341	...	1,647	13,354
TOTAL TOUR CHARGES Rx.	15,249	1,161	...	478	652	3,110	4,422	4,563	(a)149	(a)1,647	31,431
			478								

(a) The Tour Charges in these Provinces are met from the Contract Allowances shewn under Staff and Household Charges.

No. 30C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1892.

		Rx.	Rx.
RECEIPTS:			
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.		284,805	
Miscellaneous Receipts		1,028	
TOTAL RECEIPTS		Rx.	285,833

Note.—Amount of Securities held on the 31st March 1892 was as follows:—

	Amount.	Cost Price.
	R	R a. p.
4 per cent.	8,15,95,000	8,00,00,000 0 0

CHARGES:			
Charges in the Department—	Rx.		
Salaries and Establishment Charges	23,438		
Travelling Allowances	62		
House, Lighting, Police, and Water Rates	707		
Service Telegrams	104		
Purchase of Service Stamps	289		
Cost of Chests, Bags, and Locks	150		
Dead Stock (Cost of Office Furniture, etc.)	186		
Freight on Note Forms paid in India	5		
Charges for Remittance	10		
Contingencies	1,104		
As in Acct. No. 30	Rx.	26,055	
Charges in other Departments—			
Salary	563		
Pensions and Gratuities	1,284		
Cost of Note Forms received from England, including Freight	11,595		
Value of Stationery supplied	195		
Value of Printing executed by Government Press	582		
Repairs of Buildings and other Public Works Charges connected with the Department	663		
		14,882	
TOTAL CHARGES		Rx.	40,937
NET PROFIT IN 1891-92		Rx.	244,896

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale-proceeds of Unclaimed and Escheated Property	3,820	1,563	1,316	1,082	928	2,324	1,814	1,277	1,725	2,805	18,654
Court Fees realized in Cash	105	1,259	30	11	258	2,632	22,556	736	2,412	1,212	31,211
General Fees, Fines, and Forfeitures	4,506	10,090	13,122	33,867	8,456	79,809	28,601	40,126	58,956	31,548	309,081
Pleadership Examination Fees	...	66	835	...	88	2,119	630	...	1,801	19	5,558
Miscellaneous Fees and Fines:											
Record Room Receipts	...	...	...	...	...	...	91	1,588	...	3,194	4,873
Other Receipts	...	281	45	65	49	...	1	39	199	401	1,080
Miscellaneous	3	372	379	280	...	1,217	782	270	589	1,494	5,386
TOTAL COURTS OF LAW	8,434	13,631	15,727	35,305	9,779	88,101	54,475	44,036	65,682	40,673	375,843
Jails:											
Sale-proceeds of Jail Manufactures	1,438	17,881	6,588	25,512	1,009	91,843	39,498	15,131	24,567	11,244	234,711
Receipts on account of Thuggee School of Industry	...	10,522	...	...	...	...	...	...	...	...	10,522
Convict Receipts at Port Blair	27,873	...	...	...	...	...	...	...	...	..	27,873
Hire of Convicts	1,159	265	1,094	504	5,389	60	5,166	9,493	712	8,482	32,324
Other Jail Receipts	1,409	29	167	21	70	861	438	170	537	2,165	5,867
TOTAL JAILS	31,879	28,697	7,849	26,037	6,468	92,764	45,102	24,794	25,816	21,891	311,297
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	40,313	42,328	23,576	61,342	16,247	180,865	99,577	68,830	91,498	62,564	687,140
			84,918								

No. 31 B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:											
Salaries, Establishments and Contingencies of:—											
High Courts (as per details in Account No. 31C.)	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. ...	Rx. 114,130	Rx. 37,417	Rx. ...	Rx. 54,732	Rx. 65,429	Rx. 271,708
Chief Court (as per details in Account No. 31C.)	...	...	...	...	...	...	...	30,584	...	...	30,584
Judicial Commissioner	415	6,500	4,888	5,770	130	...	12,787	...	...	4,251	34,741
Recorder	...	...	...	6,727	...	...	...	...	...	...	6,727
Law Officers	358	365	350	4,594	427	31,524	12,542	6,690	12,711	18,236	87,797
Administrator General	...	...	...	...	...	...	...	...	120	300	420
Civil and Sessions Courts (as per details in Account No. 31D)	8,035	3,924	1,628	7,900	18,338	435,927	229,989	116,696	239,957	188,287	1,250,681
Criminal Courts (as per details in Account No. 31E)	17,398	60,137	70,917	83,637	35,309	224,423	158,073	132,621	100,172	125,920	1,008,607
Coroner's Court	...	...	...	...	...	1,436	...	...	...	1,264	2,700
Presidency Magistrates	...	...	...	...	...	7,043	...	...	5,044	7,787	19,874
Courts of Small Causes	581	3,410	...	3,764	...	20,137	6,624	3,908	8,705	23,777	70,906
Pleadership Examination Charges	...	3	60	...	10	782	617	...	1,046	...	2,518
Refunds	985	1,076	4,009	10,082	644	12,876	3,551	6,423	7,959	4,223	51,828
TOTAL COURTS OF LAW	27,772	75,415	81,852	122,474	54,858	848,278	461,600	296,922	430,446	439,474	2,839,091
Jails:											
Jails (as per details in Account No. 31F)	6,990	56,380	31,911	77,857	9,761	202,197	143,725	95,085	97,642	63,556	785,104
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	113,845	...	...	...	...	...	...	...	...	...	113,845
Convict Charges at Straits Settlements	768	...	...	...	...	...	...	...	...	...	768
Refunds	...	...	...	...	...	4	2	...	...	9	15
TOTAL JAILS	121,603	56,380	31,911	77,857	9,761	202,201	143,727	95,085	97,642	63,565	899,732
			113,763	200,331							
TOTAL CHARGES IN INDIA . Rx.	149,375	131,795	314,094		64,619	1,050,479	605,327	392,007	528,088	503,039	3,738,823

CHARGES IN ENGLAND:

	£	£
Passage and outfit allowance of a Judge of the High Court of the North-Western Provinces	300	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.	180	
Stores for India:		
Tea-drier for Port Blair, &c.	159	
		£ 639
EXCHANGE ON CHARGES IN ENGLAND . Rx.		277
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.		3,739,739

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1892.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Judges	61,354	24,015	20,102	29,295	32,453	167,219
Appellate Branch—Establishment and Contingencies	31,229	13,402	10,482	16,433	10,562	82,108
Original Branch—Establishment & Contingencies	21,547	...	...	9,004	22,414	52,965
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	114,130	37,417	30,584	54,732	65,429	302,292

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	BURMA. Upper	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges, and Moonsiffs.	3,984	3,153	1,086	5,345	6,736	218,766	119,595	71,244	99,538	84,994	614,441
Establishment	1,552	703	345	1,292	5,962	96,305	53,453	15,742	61,405	55,308	292,067
Ditto, Judicial Record	...	...	...	...	...	...	7,013	...	...	...	7,013
Service of Processes	2,097	...	179	319	4,402	79,254	39,867	21,140	66,351	33,372	246,981
Travelling Allowances	75	68	...	452	84	2,887	1,556	1,402	823	3,238	10,645
Diet of Witnesses	...	...	2	337	104	2,119	2,415	...	4,413	3,100	12,490
Service Postage	27	...	4	19	80	2,730	1,300	3,855	834	1,857	10,706
Contingent Charges	300	...	12	136	970	33,866	4,790	3,253	6,593	6,056	55,976
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	362	362
			1,628	7,000							
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	8,035	3,924	9,528		18,338	435,927	229,989	116,696	239,957	188,287	1,250,681

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx*
Part* of Salaries of Magistrates and Deputy Commissioners.	2,523	15,678	15,600	17,910	9,408	51,194	52,941	32,634	11,419	25,083	234,390
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	3,342	12,891	25,433	25,537	12,072	83,917	34,438	32,287	29,255	56,241	315,413
Salaries of Cantonment, City, and Railway Magistrates, &c.	5,193	1,386	1,300	540	...	2,761	13,174	7,464	1,189	8,019	41,026
Establishments	3,830	16,870	16,779	18,742	8,620	47,223	35,435	36,654	39,461	14,107	237,721
Travelling Allowances	622	1,280	5,653	4,154	1,703	9,063	4,989	5,115	6,698	12,299	51,576
Diet and Road Money to Witnesses	159	866	1,407	4,697	138	2,264	7,418	6,263	4,633	5,328	32,173
Service of Processes	...	7,901	2,099	9,383	784	11,399	...	...	146	...	31,712
Service Postage	267	1,135	400	753	578	2,330	1,871	6,776	216	3,425	17,751
Other Contingencies	1,462	2,130	2,246	1,921	2,066	14,272	7,807	5,428	7,155	1,081	45,508
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	337	337
			70,917	83,637							
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	17,398	60,137	154,554		35,309	224,423	158,073	132,621	100,172	125,920	1,008,607

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Inspection and General Superintendence	...	...	...	2,693	633	5,062	4,450	3,282	5,024	2,639	23,783
Presidency Jails	...	...	...	...	...	9,340	...	...	8,484	6,758	24,582
Central Jails	...	15,330	12,005	40,858	...	50,196	47,451	9,635	35,822	6,747	218,044
District Jails	5,010	10,041	14,068	14,534	6,494	55,950	56,805	51,785	20,729	28,517	263,933
Lock-ups	845	789	1,566	3,546	1,025	11,844	6,421	4,666	8,009	3,268	41,979
Convict Camps and Temporary Central Jails	...	...	...	...	915	...	...	10,796	...	6,046	17,757
School of Industry	...	2,132	...	1,416	...	3,328	3,128	...	...	1,133	11,137
Charges for Transportation of Convicts	...	69	...	219	2	...	376	217	486	191	1,560
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	40	40
Jail Manufactures	1,135	28,019	4,272	14,591	692	66,477	25,094	14,704	19,088	8,217	182,289
Total Charges under Jails . . Rx.	6,990	56,380	31,911	77,857	9,761	202,197	143,725	95,085	97,642	63,556	785,104
			109,768								

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1892.

India, General.	Rx.
Salary and Establishment of the Superintendent, including Judicial Establishment	11,947
Police Establishment	14,045
Medical, Commissariat, and other Establishments	11,085
Ecclesiastical Establishment, Chaplain	706
Commissariat Supplies	41,697
Stores, Clothing, Tools, &c.	7,847
Passage and Subsistence Money to Convicts	12,448
Freight	8,305
Miscellaneous Services, Supplies, and Contingencies	5,765
Total Convict Charges at Port Blair, &c. . Rx.	113,845

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1892.

	India, General.	Central Provinces	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	1,345	344	363	327	1,674	2,541	1,843	2,370	15,753	26,560
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	643	12,195	...	...	654	6,303	55,286	...	6,188	81,269
Recoveries on account of Presidency Police	...	...	...	...	...	13,119	...	...	3,253	12,046	28,418
Recoveries on account of Village Police	...	...	...	...	...	19,703	...	3	...	...	19,706
Fees, Fines, and Forfeitures	821	17,062	2,400	4,418	8,149	49,538	30,751	11,194	33,838	33,963	192,134
Cash Receipts under the Arms Act	..	...	...	20	11	..	3	29	1	34	98
Contributions for Pensions	3,784	384	...	18	4	806	446	1,256	115	319	7,132
Miscellaneous	551	490	2,892	715	3,977	5,873	3,513	1,062	3,149	4,001	26,223
TOTAL POLICE RECEIPTS . Rx.	5,156	19,924	17,831	5,534	12,468	91,367	43,557	70,673	42,726	72,304	381,540
			23,365								
CHARGES.											
Presidency Police	...	...	...	...	...	72,911	...	...	25,359	33,533	131,803
Provincial Superintending Officers of the District Police	...	4,209	...	11,912	3,199	12,339	14,109	13,549	12,583	5,670	77,570
District Executive Force:											
District Superintendents and Assistants	2,397	16,300	21,654	23,169	6,213	46,013	39,601	33,033	29,460	22,443	240,283
Inspectors, Constables, etc.	30,883	87,484	115,146	158,169	27,797	268,812	272,914	187,963	250,685	242,413	1,642,266
Office and other Establishments	465	777	4,083	210	2,111	15,916	91	449	...	8,107	32,209
Police Hospitals, Establishments and Charges	90	1,443	...	...	343	2,485	2,108	...	1,797	510	8,676
Clothing	1,676	5,124	6,924	8,237	1,634	12,278	25,940	7,005	16,859	15,997	101,674
Arms and Accoutrements	15	1,161	3,215	1,586	162	872	4,301	2,086	4,144	12,199	29,741
Miscellaneous	3,855	11,688	27,647	23,230	4,009	49,342	24,702	21,936	48,639	33,443	248,491
Total District Executive Force . Rx.	39,381	123,977	178,669	214,601	42,169	395,718	369,657	252,472	351,584	335,112	2,303,340
Railway Police	3,515	1,894	1,430	4,116	101	11,285	5,120	12,995	1,449	10,545	52,450
Municipal and Cantonment Police	...	...	11,098	...	...	...	...	55,226	...	4,005	70,329
Village Police	...	...	...	15,377	109	20,064	255,309	...	648	87,083	378,590
Guards for the Customs and Salt Departments	...	...	...	...	...	...	...	...	488	...	488
Special Police	...	...	493,069	28,591	76,225	79,797	447	27,711	856	61,051	767,747
Cattle Pounds	191	5,880	78	432	2,306	4,061	8,864	3,016	24,627	12,029	61,484
Steam Boiler Inspection Establishment and Charges	...	...	...	733	...	2,148	...	...	...	1,933	4,814
Thuggee and Dacoity	11,240	...	...	...	...	...	13	...	...	...	11,253
Miscellaneous	...	...	169	...	...	...	2	412	...	186	769
Refunds		62	242	733	52	5,671	398	119	1	695	7,973
TOTAL POLICE CHARGES . Rx.	54,327	136,022	684,755	276,495	124,161	603,994	653,919	365,500	417,595	551,842	3,868,610
			961,250								

No. 33A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	...	88,403	...	507	88,910
Dockyard Services and Supplies to Private Individuals, etc.:								
Hire of Docks, Warp Boats, etc., including Dockyard Fees	3,190	...	...	...	...	...	...	3,190
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	73,735	...	...	...	...	...	...	73,735
Ditto for Port and Local Funds and for Private Individuals	1,221	...	...	...	...	...	...	1,221
Value of Water supplied to Ships of the Royal Navy and Vessels of other Departments	2,988	...	...	...	...	...	...	2,988
Sale-proceeds of Vessels and Stores:								
Sale-proceeds of condemned stores	1,262	...	...	48	104	...	...	1,414
Miscellaneous	855	2,925	131	...	673	...	...	4,584
Registration and other Fees:								
Fees realized at the Shipping Office	...	...	124	...	2,892	...	6,355	9,371
Examination Fees	...	10	53	...	303	...	...	366
Fees under Merchant Seamen's Act of 1854	...	...	...	...	16	...	...	16
Freight, Passage and Tonnage	63	720	558	...	...	...	...	1,341
Miscellaneous:								
Deductions for Mess Money	...	...	...	...	1,169	...	...	1,169
Coast Light Dues	...	...	26,310	...	...	...	...	26,310
Other Items	3,275	282	847	4	2,981	378	32	7,799
TOTAL MARINE RECEIPTS . Rx.	86,589	3,937	28,023	52	96,541	378	6,894	222,414
		31,960						

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1892.

	Salaries and Establishments	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,000	...	1,000
Director and Deputy Director of the Royal Indian Marine	8,117	528	
Examiner of Marine Accounts	4,986	125	
	13 103	653	13,756
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	6,102	277	
Office Establishment	618		
	6,720	277	6,997
MISCELLANEOUS SHORE ESTABLISHMENTS.			
Perim Light-house	400	643	
Miscellaneous	530	...	
	930	643	1,573
	Kidderpore.	Bombay.	
DOCKYARDS.			
Staff Officer's Department	1,316	1,689	
Constructor's Department	1,429	1,777	
Factory Branch	2,042	3,444	
Builder's Branch	653	1,604	
Store-Keeper's Department	2,600	3,677	
Cashier's Office	829	1,112	
Dockyard Dispensary	90	234	
Wages of Artificers and Labourers	23,613	24,569	
Miscellaneous	783	204	
	33,355	38,310	71,665

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.		
		Harbour and Sea-going Vessels		
1,160	250	Steam Troop-ship "Tenasserim"	4,222	
394	150	Steamer "Enterprise"	2,206	
1,701	460	Troop-ship "Clive"	6,479	
1,370	200	Troop-ship "Canning"	5,969	
40	25	Steamer "Nancowry"	777	
714	200	Turret-vessel "Abyssinia"	3,233	
745	250	Ditto "Magdala"		
—	—	Troop ship "Dalhousie"	4,935	
—	—	"Mayo"	4,668	
—	—	Despatch Vessel "Lawrence"	3,853	
		Contingencies	420	
				36,762
		Carried forward . Rx.		36,762
				94,991

No. 33B.—Account of Marine Charges for the Year ended 31st March 1892—*continued.*

Net Tonnage.	Nominal Horse-Power.		Rx.	Rx.
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		
		Brought forward		94,991
		SALARIES AND ALLOWANCES, ETC.—Brought forward		36,762
		Inland Steamers and Flats.		
86	50	Steamer "Comet"	1,667	
338	150	Steamer "Irrawaddy," including Flats Nos. 1 and 2	2,548	
200	60	"Mayu"	70	
		"Sladen," including Flats C and D	2,522	
		"Bhamo"	1,701	
		"Pagan"	1,671	
		Contingencies	317	
				10,496
		Marine Survey.		
		Steam-cutter "Investigator"	2,917	
		Marine Survey Boat Party	510	
		Contingencies	27	
				3,454
		Small Steamers and Launches.		
		"Chinsurah," "Leopard" and "Manora"	355	
		Sub-Marine Mining Vessels, Bombay—		
		"Defence"		
		"Muzbee"	723	
		"Tickler"		
		" " " Calcutta—		
		"Panther"	657	
		"Alexandra"		
		" " " Karachi—		
		"Sapper"	464	
		"Miner"		
		" " " Rangoon—		
		"Tamil"	786	
		"Handy"		
		Torpedo Boat, "Marhatta"	504	
		" "Rajput"	282	
		" "Sikh"	444	
		" "Gurkha"	382	
		" "Karen"	229	
		" "Pathan"	225	
		" "Baluchi"	229	
		Care takers of "Attock" and "Kalabag"	51	
		Vessels in Ordinary, "Calcutta" Hulk "Quangtung"	717	
		" " "Ganges"	108	
		Contingencies	18	
				6,174
		Viceroy's Yacht Establishment and Contingencies	717	717
		Yard Crafts.		
		Yard Craft, Calcutta	900	
		Ditto, Bombay	4,125	
				5,025
		General duty, leave allowances, etc.	2,256	2,256
		TOTAL SALARIES AND ALLOWANCES, ETC.	...	64,884
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	18,905	
		Allowances in lieu of Provisions	3,139	
				22,044
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	7,947	
		Metals and Metal Articles	5,736	
		Freight, Carriage and Stowage	3,857	
		Coals and other Fuel	36,259	
		Hemp, Canvas, Rope, etc.	3,737	
		Marine Steam-Engines and Gear	16	
		Paint Materials, Oils, Tar, Tallow, etc.	11,430	
			68,982	
		Deduct—Value of Supplies to other Departments	15,553	
				53,429
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	604	604
		Carried forward . Rx.		235,952

No. 33B.—Account of Marine Charges for the Year ended 31st March 1892—*continued.*

	Rx.	Rx.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Brought forward		235,952	
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships	2,723		
Passage and Conveyance of Officers and Men	2,289		
Allowance to Marine Officers for passing in Oriental languages	18		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships at out-stations	4,903		
Medical Stores	483		
Freight on Europe Stores	827		
Miscellaneous	8,601		
		19,844	
		255,796	
Deduct—Amount debited to the Military Department for Stores, Coals, landing and embarking Troops, etc.		*11,207*	
TOTAL CHARGES, INDIA, GENERAL			244,589

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS NEXT PAGE*).

	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	8 931	3,836	1,821	6,184	119	965	21,856	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	273	1,255	...	...	1,528	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	10,684	3,250	1,994	11,444	...	701	28,073	
PURCHASE AND HIRE OF SHIPS AND VESSELS	3,563	2,203	4,946	980	12,787	...	24,479	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	...	190	58,566	...	489	59,245	
MARINE ESTABLISHMENTS	...	3,954	...	7,392	653	1,989	13,988	
MISCELLANEOUS SHORE ESTABLISHMENT	3,537	...	...	...	...	...	3,537	
SUBSIDIES TO STEAM-BOAT COMPANIES	4,800	6,605	4,533	3,033	...	...	18,971	
MISCELLANEOUS— OTHER MISCELLANEOUS CHARGES	2,717	495	85	4,702	1,487	162	9,648	
STATE YACHT ESTABLISHMENTS	...	...	...	621	...	...	621	
LIGHT-HOUSES AND LIGHT-SHIPS	...	9,876	...	...	...	...	9,876	
REFUNDS	...	94	...	48	...	...	142	
Total Charges in the Civil Departments in India	34,232	30,313	13,842	94,225	15,046	4,306		191,964
	64,545							
TOTAL CHARGES IN INDIA							Rx.	436,553

	£	£	
CHARGES IN ENGLAND:			
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.	50,158		
Advance on account of Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels	6,000		
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes	287		
Pay and Passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	126		
		56,571	
Stores for India:	£		
For Bengal: Coals	38		
Miscellaneous Stores	31,997		
		32,035	
For Bombay: Coals	6,450		
Miscellaneous Stores	38,391		
		44,841	
		76,876	
TOTAL CHARGES IN ENGLAND		£	133,447
EXCHANGE ON CHARGES IN ENGLAND		Rx.	57,951
TOTAL MARINE CHARGES		Rx.	627,951

No. 33B.—Account of Marine Charges for the Year ended 31st March 1892—*continued.*

Net Tonnage.	Nominal Horse-Power.		Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
		DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.							
		Sea-going Vessels in Commission.							
		Sandoway Packet Service	...	120	...	...	...	...	120
		Pilot Vessels.							
		P. V. "Coleroon"	...	...	...	743	...	...	743
		" "Sarasvati"	...	...	...	1,270	...	...	1,270
		" "Fame"	...	...	...	1,307	...	...	1,307
		Inland Steamers and Flats.							
257	77	Steamer "Brahmakund"	...	...	271	...	...	...	271
98	90	" "Kolodyne"	...	...	1,319	...	...	...	1,319
		" "Guide"	...	...	...	2,511	...	...	2,511
47	...	Yacht Flat "Sunamukhi"	...	...	231	...	...	...	231
		Steam Launch "Enchantress"	...	...	...	321	...	...	321
		" "Active"	...	...	...	29	...	...	29
		Steamer "Margaret Northcote"	...	...	...	...	119	...	119
432	...	Flat "Mooltan"	...	...	...	...	...	965	965
435	60	Steamer "Jhelum"							
		Steam Launch Establishment and Contingencies	8,931	3,716	...	...	...	...	12,647
		Port Officer's Gig	...	...	...	3	...	...	3
		TOTAL SALARIES, ETC. Rx.	8,931	3,836	1,821	6,184	119	965	21,856
			12,767						
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.							
		Branch Master, and Mate Pilots' Allowances	...	...	...	6,590	...	110	6,700
		Volunteers' and Leadsmen's Allowances	...	...	...	1,208	...	...	1,208
		Pilotage Allowance, Free List	...	...	190	35,166	...	...	49,148
		Pilotage Allowance, Licensed List				13,792			
		Pilot Vessels	...	...	...	...	...	111	111
		Surgeon at the Sand-heads	...	...	...	420	...	..	420
		Mess, Passage, and Miscellaneous	...	...	...	1,390	...	268	1,658
		TOTAL PILOTAGE, ETC. Rx.	...	...	190	58,566	...	489	59,245
		MARINE ESTABLISHMENTS.							
		Port Officer's Department	...	3,835	...	2,835	...	...	6,670
		Agent for Government Consignments	...	...	...	...	302	...	302
		Shipping Office	...	...	...	2,197	...	1,934	4,131
		Marine Court	...	119	...	272	...	55	446
		Establishment and Miscellaneous	...	...	...	...	351	...	351
		Survey of Steam Vessels	...	...	...	2,088	...	...	2,088
		TOTAL MARINE ESTABLISHMENTS Rx.	..	3,954	...	7,392	653	1,989	13,988
			3,954						
		MISCELLANEOUS SHORE ESTABLISHMENT.							
		Salary	812	..	...	...	...	...	812
		Establishment and Contingencies	2,725	...	...	...	...	...	2,725
			3,537	...	...	...	...	...	3,537
			3,537						
		OTHER MISCELLANEOUS CHARGES.							
		Shipping Fees and Sundries	...	101	...	125	...	...	226
		Hire of Moorings for Sea-going and Inland Vessels	...	...	...	1,074	...	...	1,074
		Contribution to Port Funds	...	390	...	1,000	...	...	1,390
		Life Boat Establishment at Goalundo	...	...	...	51	...	...	51
		Harbour Master's Fees for Sea-going and Inland Vessels	22	...	...	214	...	...	236
		Life Boats at Alibag	...	...	...	...	..	162	162
		Miscellaneous	2,695	4	85	2,238	1,487	..	6,509
		TOTAL OTHER MISCELLANEOUS CHARGES Rx.	2,717	495	85	4,702	1,487	162	9,648
			3,212						

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
FEES	1,005	3,559	67	887	4,136	56,796	19,085	6,900	27,304	37,500	157,239
CONTRIBUTIONS	...	6,376	...	817	35	2,540	3,580	472	526	2,811	17,157
INCOME FROM ENDOWMENTS	...	...	...	...	...	427	60	...	10	...	497
MISCELLANEOUS:											
Sale-proceeds of Books	45	3,417	...	...	58	6	1,018	125	1,978	17,132	23,779
Other Receipts	3	707	23	45	164	3,503	3,293	261	2,395	2,658	13,052
TOTAL RECEIPTS . Rx.	1,053	14,059	90	1,749	4,393	63,272	27,036	7,758	32,213	60,101	211,724
			1,839								
CHARGES.											
DIRECTOR OF PUBLIC INSTRUCTION:											
Salary	...	1,625	...	1,605	1,245	3,000	2,490	1,840	2,973	3,000	17,778
Establishment and Contingencies	...	1,115	...	993	863	3,387	1,730	2,219	2,708	1,571	14,586
INSPECTORS:											
Salary	414	5,332	2,335	4,731	2,415	36,508	14,440	11,600	15,866	13,520	107,161
Establishment and Contingencies	400	2,716	973	1,996	1,387	25,313	12,314	4,835	19,677	8,920	78,531
UNIVERSITY	...	...	...	...	...	...	...	4,255	...	1,500	5,755
GOVT. COLLEGES—General	3,585	2,046	...	...	...	52,659	10,172	5,322	20,648	14,042	108,474
GOVT. COLLEGES—Professional	...	...	...	...	...	12,736	...	...	8,808	11,554	33,098
GOVT. SCHOOLS—GENERAL:											
Secondary	1,756	15,557	...	1,799	7,751	62,418	44,110	10,950	19,569	35,265	199,175
Primary	1,618	15,673	...	76	209	498	54,904	32,482	50,288	121,194	276,942
Contribution to Schools	...	881	...	1,240	...	...	...	15,752	431	21,068	39,372
GOVT. SCHOOLS—SPECIAL:											
Training Schools	303	3,220	...	2,436	1,557	7,401	4,737	6,399	18,098	9,046	53,197
Technical Schools	...	804	539	1,432	157	6,534	...	2,317	7,739	6,490	26,012
Other Schools	...	...	...	...	...	1,525	...	...	1,934	...	3,459
GRANTS-IN-AID	5,669	4,881	2,841	6,434	15,829	58,807	21,142	28,664	35,339	25,385	204,991
Payments by Results	...	3,113	1,570	10,844	...	69,720	12,391	29	38,998	20,321	156,986
SCHOLARSHIPS	679	3,046	506	1,538	1,955	21,261	5,629	6,971	2,537	7,570	51,692
MISCELLANEOUS	566	393	14	8,421	430	3,545	1,986	2,948	1,217	146	19,666
Government Book Depôt	...	3,367	...	...	...	...	...	...	1,358	17,163	21,888
Grants for Encouragement of Literature	...	90	...	...	91	789	719	796	...	418	2,903
REFUNDS	...	59	2	5	1	246	84	1	132	123	653
TOTAL CHARGES IN INDIA Rx	14,990	63,918	8,780	43,550	33,890	366,347	186,848	137,380	248,320	318,296	1,422,319
			52,330								

CHARGES IN ENGLAND:

	£	
Passage to India of Educational Officers on appointment, etc.	156	
Scholarships to enable Natives of India to pursue their education in England	1,571	
		1,727
EXCHANGE ON CHARGES IN ENGLAND . Rx.		750
TOTAL CHARGES UNDER EDUCATION . Rx.		1,424,796

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Church of England:											
Stipend of the Bishop	2,413	...	...	960	...	...	...	...	2,560	2,513	8,446
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	7,358	3,023	2,038	3,181	964	12,159	15,737	17,820	24,396	17,436	104,112
Establishments	437	204	114	278	42	813	740	729	1,328	1,185	5,870
Church of Scotland: (a)											
Pay of Chaplains and Registrars	720	...	...	...	...	1,261	1,749	...	1,657	2,983	8,370
Establishments	41	...	...	...	...	212	43	5	137	120	558
Church of Rome:											
Allowances to Bishops and Priests, etc. (a)	...	...	...	396	...	678	402	381	600	1,608	4,065
Allowances to other Clergymen	646	198	125	129	...	275	1,321	1,665	355	497	5,211
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction, and Repairs, etc.).	2,500	546	328	914	136	2,845	2,549	2,475	3,840	3,607	19,740
Charges for Cemeteries	263	193	101	236	96	564	741	585	1,003	860	4,642
TOTAL CHARGES IN INDIA (a) Rx.	14,378	4,164	2,706	6,094	1,238	18,807	23,282	23,660	35,876	30,809	161,014
			8,800								

CHARGES IN ENGLAND:		
Passage to India of Chaplains on appointment	£	406
EXCHANGE ON CHARGES IN ENGLAND	Rx.	176
TOTAL ECCLESIASTICAL CHARGES (a)	Rx.	161,596

(a) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63 B, page 183.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical College and School Fees	...	...	...	...	...	2,748	47	251	2,198	2,182	7,426
Hospital Receipts	...	...	12	13	...	6,092	...	406	1,404	2,965	10,892
Lunatic Asylum Receipts	...	336	...	1,769	...	2,216	500	106	755	1,542	7,224
Sale of Medical Stores	...	68	...	...	4	...	3	124	257	149	605
Income from Endowments	...	...	...	...	...	1	222	...	62	...	285
Contributions	783	983	153	177	...	3,967	11,790	3,148	4,211	4,658	29,870
Miscellaneous	10	32	45	50	114	661	1,237	321	784	238	3,492
TOTAL RECEIPTS IN INDIA Rx.	793	1,419	210	2,009	118	15,685	13,799	4,356	9,671	11,734	59,794
			2,219								

	£		
RECEIPTS IN ENGLAND:			
Royal India Lunatic Asylum, Ealing:			
Pay, pensions, &c., of inmates, appropriated to their maintenance, sale of farm produce, &c.	2,192		
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum	117	£	2 309
EXCHANGE ON RECEIPTS IN ENGLAND		Rx.	1,003
TOTAL MEDICAL RECEIPTS	Rx.		63,106

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1892.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical Establishment	9,805	18,374	10,648	13,577	12,182	56,429	43,776	28,560	44,512	30,603	268,466
Hospitals and Dispensaries	3,811	6,877	5,633	1,829	9,676	44,341	42,497	31,195	92,711	59,732	298,302
Sanitation and Vaccination	6,262	4,513	548	2,861	2,596	21,402	15,820	10,999	81,389	28,074	174,464
Grants for Medical purposes	1,266	175	60	786	492	343	1,182	...	824	352	5,480
Medical Schools and Colleges	...	...	5	259	...	26,771	2,708	10,227	14,992	18,202	74,164
Lunatic Asylum	393	1,600	...	2,917	861	10,967	6,450	3,210	8,504	10,400	45,302
Lock Hospital	...	...	...	305	...	1,496	...	...	...	...	1,801
Chemical Examiner's Department	...	...	...	380	...	2,580	366	102	1,860	1,815	7,103
Refunds	1	11	15	...	...	27	170	6	17	78	325
TOTAL CHARGES IN INDIA Rx.	21,538	31,550	16,909	22,914	25,807	164,356	112,969	84,299	245,809	149,256	875,407
			39,823								

	£		
CHARGES IN ENGLAND:			
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the staff, board and clothing of the lunatics, and other expenses	6,198		
Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum	270	£	6,468
EXCHANGE ON CHARGES IN ENGLAND		Rx.	2,809
TOTAL MEDICAL CHARGES	Rx		884,684

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1892.

	India General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
			Upper.	Lower.							
In India.											
Political Agents:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	97,482	1,332	13,599	...	4,634	...	2,617	11,496	5,018	37,164	173,342
Establishments and Contingent Charges	74,898	87	9,801	...	5,908	...	647	8,386	2,626	17,034	119,387
Charges on North-West Frontier:											
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	...	581	...	...	581
Allowance to Khyber Tribes	...	...	...	...	...	...	...	7,952	...	...	7,952
Perso-Afghan Frontier, Khorassan	15,039	...	...	...	...	...	...	...	...	...	15,039
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	...	11,749	...	...	11,749
Payments for guarding Hill Passes	...	...	...	...	...	...	...	8,274	...	...	8,274
Beluchistan Charges:											
Bori Valley Pass Service	1,372	...	...	...	...	...	...	...	...	...	1,372
Tribal Services	8,935	...	...	...	...	...	...	...	...	...	8,935
Frontier Levies and Maintenance of Communication	40,256	...	...	...	...	...	...	...	...	...	40,256
Khetran	973	...	...	...	...	...	...	...	...	...	973
Zhob Valley Charges	23,007	...	...	...	...	...	...	...	...	...	23,007
Political Subsidies:											
Political Subsidies	119,202	...	...	...	...	...	...	1,760	...	...	120,962
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	...	8,640
Entertainment of Envoys and Chiefs	4,249	...	152	56	149	539	...	4,103	...	1,752	11,000
Durbar Presents and Allowances to Vakeels, &c.	2,528	...	420	470	54	2,728	111	1,790	...	3,257	11,358
Refugees and State Prisoners:											
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	...	7,497	...	...	...	7,497
Ayub Khan, charges on account of	...	...	...	...	...	...	...	29,963	...	...	29,963
Kabul Refugees, allowances to	2,411	...	...	...	...	...	3,860	20,438	...	7,498	34,207
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	...	3,536	3,536
Burmese Refugees and State Prisoners	2,303	...	...	...	...	...	255	...	...	...	2,558
Other Refugees and State Prisoners	...	...	186	221	...	443	1,116	2,693	203	1,992	6,854

Special Political Expenditure—											
Sikkim Expedition	586	...	...	...	...	5,014	...	...	...	...	5,600
Lushai Expedition	...	...	...	...	...	170	...	...	...	...	170
Mekran Expedition	238	...	...	...	...	...	...	...	...	...	238
Kaington and Chingmai Mission	...	...	4,493	...	...	...	...	...	...	...	4,493
Other Charges	...	...	2,756	...	...	4	...	6,559	...	...	9,319
Charges for organising Imperial Service troops	14,394	...	...	...	...	...	...	...	...	...	14,394
Expenditure against the Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	...	11,622	11,622
Expenditure against the Revenue of Zaila	...	...	...	...	...	...	...	...	...	3,527	3,527
Miscellaneous—											
Mhairwara Battalion	19,068	...	...	...	...	...	...	...	...	...	19,068
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	292	...	...	...	...	...	...	...	...	...	292
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,225	...	...	...	...	...	...	...	...	...	1,225
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	...	754	...	...	774
Rewards for Intelligence and Assistance	...	...	702	162	...	...	...	870	...	...	1,734
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	...	23	154	115	...	8	207	507
Purchase and Repair of Insignia of the Order of Indian Empire	5	...	...	...	...	...	...	...	...	...	5
Chapter of the Star of India, &c.	1	...	...	...	...	...	...	...	...	...	1
Rents, Rates, and Taxes	...	...	193	14	...	...	...	...	...	...	207
Allowance to Hostages	...	...	...	...	...	...	...	232	...	...	232
Contribution for expenses of Vice-Consulate, Chiengmai	1,079	...	...	...	...	...	...	...	...	...	1,079
Sundry Charges	2,613	114	2,766	166	53	29	177	2,674	...	177	8,769
			35,068	1,089							
Total Charges in India . Rx.	440,816	1,533	36,157		10,821	9,081	16,395	120,274	7,855	87,766	730,698

	£	
In England—		
Mission to the Court of Persia	7,000	
Her Majesty's Establishments in China	12,500	
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River, from 1st January 1890 to 30th June 1891	2,250	
Pay and Expenses of an officer deputed to Lisbon in connection with the Anglo-Portuguese Treaty regarding Goa	2,172	
Contribution towards the expenses of the Jedda Consulate	410	
Pay and Expenses of an officer attached to the staff of the Czarewitch during his tour in India	873	
Gratuity to a former Political Resident in the Persian Gulf	450	
	25,655	
Stores for India—Presentation Articles, &c.	151	
		25,806
	£ Rx	
Exchange on Charges in England		11,207
Total Charges of Political Agencies, &c. . Rx.		767,711

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories . . .	...	201	67	1	...	424	1,401	1,417	168	1,388	5,067
Botanical and other Public Garden Receipts	42	1,050	...	...	...	353	3,125	5,052	511	812	10,945
Cinchona Plantation Receipts . .	...	...	...	...	...	10,993	...	...	7,708	...	18,701
Receipts on account of Public Exhibitions and Fairs	...	431	...	...	...	312	5,187	7,277	...	251	13,458
Government Bull and Stallion Receipts .	2,003	...	...	...	...	...	...	...	...	...	2,003
Veterinary Receipts	...	5	...	33	...	3,001	8	375	2	541	3,965
Fees, &c., levied under Inland Labour Transport Act VII of 1873 . .	...	...	...	...	5,937	1,516	30	...	...	...	7,483
Examination Fees	233	...	...	...	...	522	20	30	8,770	1,333	10,908
Emigration Fees	...	...	...	...	...	4,145	...	...	1,552	...	5,697
Sale of Instruments and Stores by the Mathematical Instrument Factory .	5,825	...	...	...	...	...	...	...	...	...	5,825
Miscellaneous	1,896	232	32	448	41	167	264	2,102	236	37	5,455
TOTAL RECEIPTS IN INDIA . Rx.	9,999	1,919	99	482	5,978	21,433	10,035	16,253	18,947	4,362	89,507
			581								
RECEIPTS IN ENGLAND:											
Sale proceeds of books, maps, &c. . . . . £											506
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.											220
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.											90,233

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1892.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras	Bombay.	TOTAL.
	Rx	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx	Rx.	Rx.	Rx.
Scientific.											
SURVEY OF INDIA (as per detail below)	102,081	...		...	...	...	...	...	...	...	102,081
Botanical Survey	1,628	...	20	...	...	...	...	...	...	...	1,648
GEOLOGICAL SURVEY: Rx											
Superintending Officers . 11,666											
Establishment . 1,805											
General Charges (including Library, Museum, &c) 4,570	18,041	...	...	...	...	...	...	...	...	...	18,041
Exploration of Petroleum, Coal, and Minerals	684	...	219	2,449	...	...	...	...	...	...	3,352
Meteorological Department	27,199	...	...	...	...	...	...	...		...	27,199
Archæological Department	2,715	...	...	1,017	...	...	270	...	2,364	11	6,377
Preservation and Translation of Ancient Manuscripts	.	...	..	..	...	620	130	...	...	800	1,550
Museums	6,819	156	...	303	86	2,057	1,336	1,913	2,572	926	16,168
Imperial Institute	.	...	..	...	10	...	...	..	8		18
Observatories	...	...	...		...	..	...	...	2,046	1,720	3,766
Donations to Scientific Societies	...	...	...	235	...	1,200	...	...	500	480	2,415
Agricultural.											
Experimental Cultivation	2,733	1,279	2,545	71	6	1,791	3,739	1,121	26	4,813	18,124
Cinchona Plantations	..	...	..		...	10,769			7,781		18,150
Public Exhibitions and Fairs	118	497	232	75	65	864	6,907	2,479	2	1,236	12,475
Bull and Stallion Charges	30,021	.	...	...	...	...		..	...		30,021
Veterinary Charges	..	367	287	3,396	29	61	212	9,417	2,272	10,517	26,558
Botanical and other Public Gardens	170	2,112	...	100	...	10,798	8,979	10,383	2,746	1,322	36,610
Labour and Emigration.											
Emigration	934	...	..	...	.	2,272	232	...	1,378	...	4,816
Inland Labour Transport	.	...	...	...	2,715	1,355	24	...	...	...	4,094
Inspector of Factories	...	3	...	...	...	...	...	..	...	59	62
Statistics.											
Census	8,186	7,571	163	8,546	4,737	55,211	37,053	12,227	35,547	12,841	182,082
Registration of Railway Traffic	247	72	...	...	..	386	...	216	..	1,168	2,089
Registration of River-borne Traffic	...	..	...	...	297	1,765	.	..	...	..	2,062
Provincial Statistics	84	990	411	532	89	175	669	1,011	4,530	449	8,940
Gazetteer and Statistical Memoirs	...	..	...	...	..		...	42	..	222	204
Miscellaneous.											
Examinations	4,571	...	...	...	...	165	2	9	8,375	113	13,235
Miscellaneous	.	48	27	...	...	..	382	735		875	2,067
Refunds	99	...	...	...	1	52	8	17	114	9	300
			3,904	16,724							544,564
TOTAL CHARGES IN INDIA . Rx.	206,130	13,095	20,628		8,035	89,141	59,943	39,570	70,261	37,561	
				Rx 436,742(a)							
CHARGES IN ENGLAND: Stores for India				£ 15,571(b)					...	...	15,571
Other Charges											£ 14,322
TOTAL CHARGES IN ENGLAND											£ 29,893
EXCHANGE ON CHARGES IN ENGLAND											Rx 12,981
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS											Rx 587,438

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

INDIA, GENERAL *Scientific.*		Rx.
SURVEY OF INDIA:		
Controlling and Administrative Staff		15,914
Head-Quarters Offices		
Office Establishment and Drawing Branch		13,555
Lithographic Establishment		3,412
Photographic Establishment		3,086
Engraving Establishment		6,470
Cadastral Maps (besides English Charges for Stores)		3,006
Extra-Departmental Mapping		347
Trigonometrical Office Establishment		7,615
Simla Drawing Office Establishment		2,338
Miscellaneous Contingent Charges		7,720
Mathematical Instrument Factory (including cost of Instruments purchased in India)		4,611
Survey Parties:		
Charges of Working Parties		211,100
General and Miscellaneous Charges		459
	Rx	279,633
Deduct—Transferred to Land Revenue, Revenue Survey, Account No 13B, page 28	132,920	
to Forest Account, Account No. 21, page 41	22,287	
for cost of Instruments and Maps supplied to other Public Departments	22,220	
Charged in the Assam Accounts to Advances for Survey Expenses recoverable from private parties	116	
		177,552
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx		102,081

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section E.—Miscellaneous.

Revenue Rx. 897,284. Expenditure Rx. 5,046,622.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	88	...	...	557,959
Civil Furlough . .	40	Expenditure	96	...	...	276,362
Superannuation .	41A	Receipts	97	...	361,517	...
" . .	41B	Expenditure	98	...	...	3,324,109
Stationery . .	42A	Receipts	99	..	83,408	...
" . . .	42B	Expenditure	99	...	...	602,885
Exchange . .	43	Receipts	101	...	31,529	...
Miscellaneous . .	44A	Receipts	102	...	420,830	...
" . .	44B	Expenditure	103	...	...	285,307
		Total .		...	897,284	5,046,622

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1892.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
Exceeding R5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)		600	
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding R5,000 per annum:			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand)	600		
Not exceeding R5,000 per annum	240		
		840	
KHARUN CHIEFS.			
Exceeding R5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta)		750	
MYSORE FAMILY.			
Exceeding R5,000 per annum:			
Shahzada Baharum Shah	600		
Rohimuddin	36		
Fatihah allowance	600		
Not exceeding R5,000 per annum	5,209		
		6,445	
OUDH FAMILY.			
Exceeding R5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader, Bahadur	2,880		
Nawab Zuman Aia Begum Sahiba	900		
Not exceeding R5,000 per annum	1,991		
		5,771	
BHOW BEGUM'S ZAMANUT WASIKA.			
Exceeding R5,000 per annum:			
Aga Ali Hassan, Khan Bahadur	594		
Nawab Bakir Ali Khan	556		
Mohamed Ali Khan	300		
Not exceeding R5,000 per annum	8,862		
		10,312	
BURMA FAMILY.			
Not exceeding R5,000 per annum		44	
AFGHAN REFUGEE.			
Exceeding R5,000 per annum:			
Naib Noor Mahomed Khan		650	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Banda Family	1,380		
Bhonsla Family	27		
Bolia Family	549		
Jhansi Family	266		
Family of the late Pindara Chiefs	132		
Poligar Family	88		
Ahmednagar Family	71		
Amritsar Family	22		
Carnatic Stipendiaries	556		
Delhi Family	84		
Carried forward	3,175	25,412	

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rs.	
INDIA, GENERAL—*continued.*			
Brought forward	3,175	25,412	
OTHER PENSIONS—continued.			
Not exceeding R5,000 per annum:			
Family of Rao Khosal Sing of Hirapur	218		
Kurnool Family	530		
Mogul Family	120		
Shahpur Family	360		
Udaygiri Family	20		
Parme Family	108		
Tokiher Family	11		
Nagpur Pensions	102		
Miscellaneous	5,417		
		10,061	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:		35,473	
Bundelkhand Gosain Family	2,556		
Toria Kalpahar Family	47		
Gratuities to the Dependants of the late King of Oudh	18		
Allowances for the maintenance of religious establishments in Coorg	1,403		
Mysore Family	30		
		4,054	
			39 527
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding R5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao Janojee Family	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding R5,000 per annum	1,200	9,000	
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Ahilojee Ahir Rao	750		
Gangabai Mohitun	940		
Not exceeding R5,000 per annum	4,794	6,484	
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Bunyad Hosein	500		
Not exceeding R5,000 per annum	3,693	4,193	
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding R5,000 per annum		464	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Sattara Pension	12		
Bijragagarh Family	242		
Gond Raja of Chanda	199		
Pension from the 2½ lakhs Fund of Saugor	1,113		
Gwalior Pension—Annual Grants from Dowlut Rao, Sindia	112		
Coorg Pension	120		
		1,798	
			26,939
Carried forward			66,466

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	Rx.
Brought forward		...	66,466
BURMA.			
LOWER BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Delhi Family	1,588		
Refugee Princes	501		
Talifoo Refugee Prince	360		
Shan and other Chiefs	66		
Members of the ex-Royal Family of Burma	6		
		2,521	
UPPER BURMA.			
Exceeding R5,000 per annum:			
Official of the late Burmese Government—Kinwan Mingui		900	
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	8,056		
Shan and other Chiefs	185		
Officials of the late Burmese Government	3,761	12,002	
			15,423
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding R5,000 per annum:			
Keshav Kanta Sing Jubaraj	540		
Not exceeding R5,000 per annum	48		
		588	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Bar Senapati's Family	355		
Raja Purandar Sing's Family	318		
„ Jagesvar Sing's Family	28		
Other Pensioners	404	1,105	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		1,693	
		33	
			1,726
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	23,112		
Her Highness Nawab Raisoon-Nissa Begum	9,982		
Nawab Azim Ali Khan	5,632		
„ Shahioon-Nissa Begum	3,000		
Nazarat Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Sultan Gaitera Begum	1,344		
Syud Asad Ali Mirza	1,500		
„ Hosain Ali Mirza	2,500		
„ Mozaffer Ali	927		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	833		
„ Khakan Mirza	1,084		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
„ Mohamed Toki Mirza	250		
Iskunder Ali Mirza	1,500		
Nawab Malkzamaniah Begum	83		
	61,339		
Not exceeding R5,000 per annum	13,172		
		74,511	
OUDH FAMILY.			
Exceeding R5,000 per annum:			
Prince Kumer Kudr Bahadoor	4,800		
„ Assman Jah „	1,380		
„ Jam Jah Ali „	1,020		
„ Mohamed Jogee „	600		
„ Mohamed Jalal „	600		
„ Akhtar Jah	600		
Carried forward	9,000	74,511	83,615

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

	Rx.	Rx.	Rx.
Brought forward	9,000	74,511	83,615
BENGAL—*continued.*			
OUDH FAMILY—continued			
Exceeding R5,000 per annum:			
Prince Mohamed Baber Bahadoor	600		
" Mohamed Askari "	600		
" Mohamed Ibrahim Ali "	600		
" Tajool Moolook "	600		
" Kam Buksh "	600		
" Mohamed Ali Mirza "	600		
" Sultan Ali Mirza	600		
" Hossein Bux Bahadoor (Sudar Mirza)	121		
" Mohamed Rejah Ali (Furrokh Mirza)	600		
" Mohamed Asghar	600		
" Mirza Aboo Torab (Mohamed Khorshed)	600		
" Mohamed Noke Ashgad Bahadoor (Kamyab)	600		
" Ali Bahadoor Delwar Jah	600		
" Ali Bahadoor Darajah	600		
Nawab Badshah Mehal Saheba	720		
" Akhtar Mehal Saheba	420		
	18,061		
Not exceeding R5,000 per annum	14,598		
Funeral Expenses	200		
		32,859	
KHURDA FAMILY.			
Exceeding R5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding R5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	605		
	1,472		
Not exceeding R5,000 per annum	819		
		2,291	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding R5,000 per annum:			
Kumar Rupnarayan Sing	1,700		
Not exceeding R5,000 per annum	20		
		1,720	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Rajmehal Family	1,665		
Purneah Family	521		
Bissenpore Raj Family	253		
Ungul Pensioners	238		
Goomesur Raj Family	204		
Nawab Daood Khan's Family	136		
Family of Raja Kadir Bux Khan and Kuder Hossein Khan	102		
Nawab Mooneeodwallah's Family	133		
Banki Pensioners	92		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	27		
Raja Rajbullub's Family	49		
Nawab Ghazeeoodin's Family	13		
Family of Moulana Mohamed Asiff	33		
Munipur Family	70		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,787		
		5,389	
CHARITABLE ALLOWANCES.			
Unno-chutter charges paid in Cuttack and Balasore		660	
			119,990
Carried forward			203,605

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	Rx.
Brought forward		...	203,605
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding R5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	1,800		
Mirza-Solaiman Qadr	1,200		
„ Ali Qadr *alias* Inayat Ali Khan	960		
„ Ali Qadr, heir of Mirza Khurram Bakht	525		
„ Farrukh Mohammad Taqi	770		
Fakhr-un-nissa Begum	1,200		
Nawab Sultan Begum	675		
Zeb-un-nissa Begum *alias* Haji Begum	900		
Badshah Bahu Begum	900		
Muiz-ud-dawla Mohammad Taqi Khan	600		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	480		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	600		
	10,610		
Not exceeding R5,000 per annum	22,681		
		33,291	
JALAUN PENSIONERS.			
Exceeding R5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding R5,000 per annum:			
Mirza Muhammad Said Bakht	779		
Jahan Sultan Begum	518		
	1,297		
Not exceeding R5,000 per annum	5,671		
		6,968	
MAHARAJAH OF BENARES.			
Exceeding R5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		10,000	
PUNJAB STATE PENSIONERS.			
Exceeding R5,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
Sardar Attar Singh	720		
		3,160	
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	840		
Raja Lakshman Pershad, Fatehpur	366		
Khurshed Ara Ahmadi Begum, Lucknow	1,078		
		6,064	
Not exceeding R5,000 per annum:			
Family of Tafazzul Hosain Khan	1,976		
„ ex-Nawab of Farukabad	1,279		
„ late ex-Raja of Coorg	490		
„ late Nawab of Jhajjar	678		
„ late Raja of Jhansi	303		
„ late Rahmut-ulla Khan of Bareilly	331		
„ Shah Jalil and Shah Sultan of Bareilly	263		
Carried forward	5,320	60,203	203,605

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	Rx.
Brought forward	5,320	60,203	203,605
NORTH-WESTERN PROVINCES AND OUDH—*continued*			
Not exceeding R5,000 per annum—continued.			
OTHER PENSIONS.			
Family of Moulvi Zia-ullah Khan of Bareilly	262		
" Sultan Mohammad Mirzah-Shafi, Prince of Persia	265		
" Nawab-Suja-ud-daula	200		
" late ex-Nawab of Banda	136		
" Khair-andesh Khan of Bareilly	68		
" late Nawab Kasim Ali Khan of Benares	50		
" Saiyed Baquar Ali Khan	20		
" late Husain Ali Khan	18		
Moradabad Minhadars	287		
Commutations of Pensions	1,362		
Miscellaneous	3,272		
		11,260	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:		71,463	
Khadims of Dargah of Fatehpore Sikri	905		
Ranbir Singh (Family of Raja Lal Singh)	585		
	1,490		
Not exceeding R5,000 per annum	7,342		
		8,832	
			80,295
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
Exceeding R5,000 per annum:			
Mahomed Yar Khan	500		
Not exceeding R5,000 per annum	2,603		
		3,103	
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tora	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,083		
Raja Jaswant Sing	721		
Mohammad Akram Khan, Nawab of Amb	350		
Mirza Suraya Jaib	760		
		6,714	
Not exceeding R5,000 per annum:			
Lahore Royal Family	2,069		
Delhi Royal Family	1,680		
Family of the Nawab Surfraz Khan of Multan	648		
Family of a Jagirdar in Rohtuck	62		
Miscellaneous	9,601		
		14,060	
		23,877	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Sirdarni Kripa Devi	1,000		
Rani Kishen Koar	13		
	1,013		
Not exceeding R5,000 per annum:			
Delhi Royal Family	2,056		
Family of Nawab of Jhajjar	1,730		
Disbanded soldiers and their families of the late Sikh Government	257		
Family of ex-King of Cabul (Shahzaman)	258		
Miscellaneous	6,903		
		12,217	
			36,094
Carried forward			319,994

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	Rx.
Brought forward		...	319,994
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding R5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum Sahiba	7,320		
Family of Prince Azim Jah, 1st Prince of Arcot	1,080		
His Highness Prince Muhammad Manawwar Khan Bahadur, present Prince of Arcot	5,750		
Nawab Ahmad-un-Nissa Begum	3,300		
Kurshedun Nissa Begum	1,196		
Family of Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot	1,080		
Rahim-un-nissa Begum	540		
Ghausia Begum	960		
Family of Prince Intizam-ul-Mulk, 3rd Prince of Arcot	1,080		
	22,306		
Not exceeding R5,000 per annum	22,520		
Miscellaneous	2,228		
		47,054	
TANJORE PENSIONS.			
Exceeding R5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba	1,800		
Kamacheamba Bahi Sahiba	1,000		
Anasumba Bahi Sahiba	960		
Aparupa Bahi Sahiba	75		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	1,040		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Depamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	960		
Bharam Bahi Sahiba	250		
Yuganadha Avaray Sahib	534		
	11,419		
Not exceeding R5,000 per annum	6,774		
		18,193	
MASULIPATAM PENSIONS.			
Exceeding R5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,252		
Not exceeding R5,000 per annum	1,581		
		2,833	
KURNOOL PENSIONS.			
Exceeding R5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
Not exceeding R5,000 per annum	2,976		
		4,416	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Palkonda Pension	544		
Maisur Pensions (Two lakhs Fund)	1,671		
Gumsur Pensions	969		
Golkunda Pensions	324		
Cuttack Pensions (Raja Pillai Family)	27		
Commutation of Pensions	7,327		
		10,862	
		83,358	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		633	83,991
Carried forward			403,985

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	Rx.
Brought forward		...	403,985
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
NAGPORE FAMILY PENSION.			
Not exceeding R5,000 per annum		153	
REFUGEES AND STATE PRISONERS.			
Exceeding R5,000 per annum:			
Shahaji Bhosle	840		
Not exceeding R5,000 per annum	40	880	
PATWARDHAN FAMILY.			
Not exceeding R5,000 per annum		355	
SURAT NAWAB'S FAMILY.			
Exceeding R5,000 per annum:			
Ziaulnissa Begum	4,700		
Mir Zulfikar Ali Khan Wahid Jaffer Ali Khan Saheb	600		
Khan Bahadur Mir Gulam Baba Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	1,000		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,392		
	9 692		
Not exceeding R5,000 per annum	95	9,787	
NAJMUDIN KHAN'S FAMILY.			
Exceeding R5,000 per annum:			
Mir Ajmudin Kamrudin		790	
NIZAMUT PENSIONS, BENGAL.			
Exceeding R5,000 per annum:			
Nawab Shamsi Jehan Begum	4,589		
Not exceeding R5,000 per annum	93	4,682	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN.			
(*OUDH WASIKA PENSIONS.*)			
Exceeding R5,000 per annum:			
Safia Khanum	2,911		
Nawab Ara Begum	959		
Sardar Ara Begum	959		
	4,829		
Not exceeding R5,000 per annum	1,213	6,042	
YEMEN STIPENDIARIES.			
Exceeding R5,000 per annum:			
Sultan Fadilbin Ali Mohsin	4,283		
Not exceeding R5,000 per annum	686	4,969	
SATARA PENSIONS.			
Exceeding R5,000 per annum:			
Rajaram Bhosle	2,250		
Not exceeding R5,000 per annum	3,530	5 780	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding R5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
" " Mir Nur Muhamad Khan	2,640		
" " Mir Fateh Khan	2,400		
" " Mir Shah Nawaz Khan	1,800		
" " Mir Abdul Hosein Khan	960		
Mir Imam Baksh	1,699		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Ali Murad Khan	581		
Mir Ali Mudat Khan	960		
Mir Gulam Alla Khan	1,219		
Mir Gulam Muhamed Khan	1,099		
Mir Shah Muhammad Khan	1,277		
	19,195		
Not exceeding R5,000 per annum	9,160	28,355	
Carried forward		51,793	403,985

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1892—*continued.*

		Rx.	Rx.
BOMBAY—*continued.* Brought forward		61,793	403,985
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	720		
Mir Tharo Khan	900		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	600		
Nawab Mujand Dowla	600		
	4,720		
Not exceeding R5,000 per annum	5,044	9,764	
Not exceeding R5,000 per annum:			
Angria Family Pensions	629		
Ex-Royal Family, Burma	30		
Peshwa Pensions	496		
Family of the late Nawab of Broach	468		
Heads of Tribes at Aden	537		
Kirparam's Family	254		
Mandvi Raja's Family	260		
Deshmukh Family	91		
Peint Pension	272		
Thoke Family	221		
Raje Bahadur Family	223		
Tanjore Pensions	185		
Family of the Nawab of Bednur	125		
Sumant Family Pensions	158		
Dhamadhare Family Pensions	118		
Delhi Pensions	124		
Nipani Estate Pensions	125		
Jadhav Family	71		
Bhaldar Family	29		
Naikra Family Pension	52		
Family of Baramia, late Kazi of Viramgam	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	13		
Family of Sher Khan Dinamia	32		
Sawnur Dewan's Family	15		
Nagar Parker Rana Family	33		
Oudh Royal Family	6	4,647	
			76,204
CHARGES IN ENGLAND — TOTAL IN INDIA		Rx.	480,189
		£	
His Highness Maharaja Dhulip Singh (including £31,000 on account of arrears)		53,423	
Members of the Bengal Nizamut Family		800	
		£	54,223
EXCHANGE ON CHARGES IN ENGLAND		Rx.	23,547
TOTAL TERRITORIAL AND POLITICAL PENSIONS		Rx.	557,959

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1892.

		Rx.
IN INDIA:		
India, General		516
Bengal		45
Madras		43
Bombay		53
TOTAL IN INDIA	Rx.	657
CHARGES IN ENGLAND	£	192,228
EXCHANGE ON CHARGES IN ENGLAND	Rx.	83,477
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	Rx.	276,362

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	13,177	...	...	...	...	...	...	...	9,681	8,728	31,586
Subscriptions to the Military Orphan Fund	5,929	...	...	...	...	1,460	...	...	...	...	7,389
Subscriptions to the Medical Retiring Fund	2	...	...	...	...	...	...	...	954	...	956
Subscriptions under the Indian Civil Service Family Pension Regulations	200	605	384	362	394	1,258	1,903	693	1,332	1,211	8,342
Subscriptions to the Bengal Civil Fund	4,855	1,443	586	1,404	904	14,685	10,704	6,266	157	655	41,659
Subscriptions to the Madras Civil Fund	755	...	...	...	...	8	...	...	5,232	...	5,995
Subscriptions to the Bombay Civil Fund	441	21	1	100	...	...	61	...	6	6,909	7,539
Family Subscriptions of Native Members of the Covenanted Civil Service	99	...	...	...	...	108	93	...	...	...	300
Contributions for Pensions and Gratuities	53,216	2,249	376	180	266	12,586	5,347	5,067	9,164	23,762	112,213
Recoveries on account of Capitalized Pensions	808	...	...	...	...	...	...	...	...	...	808
Miscellaneous	...	4	1	...	...	4	374	...	20	33	436
			1,348	2,046							
Total Receipts in India . Rs.	79,482	4,322	3,394		1,564	30,109	18,482	12,026	26,546	41,298	217,223

Receipts in England	£	100,605
Exchange on Receipts in England	Rs.	43,689
Total Receipts in aid of Superannuation, &c., Allowances	Rs.	361,517

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Superannuation and Retired Allowances of the Revenue and other Public Departments	38,600	21,881	1,847	23,722	7,761	157,506	169,087	81,125	128,285	150,336	780,150
Compassionate Allowances	1,421	806	...	...	23	1,787	3,078	2,429	2,001	3,930	15,475
Gratuities	1,134	212	648	522	159	786	897	1,377	1,913	1,169	8,817
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	...	...	328	...	...	328
Marine Pensions and Gratuities	12,474	...	...	...	...	...	...	...	...	...	12,474
Pensions of the Military Fund	5,747	...	...	...	...	...	...	...	6,388	3,231	15,366
Pensions of the Military Orphan Fund	7,023	...	...	...	...	...	...	...	...	...	7,023
Pensions of the Medical Retiring Fund	14	...	...	...	...	...	...	...	1,817	...	1,831
Covenanted Civil Service Annuities	908	...	...	...	...	...	1,297	...	...	...	2,205
Pensions of the Bengal Civil Fund	1,643	...	...	...	...	155	...	...	...	...	1,798
Pensions of the Madras Civil Fund	561	...	...	...	...	...	...	..	1,589	...	2,150
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	..	...	...	320	320
Refunds	86	14	...	...	...	...	32	100	147	190	569
			2,495	24,244							
Total in India . Rx.	69,611	22,913	26,739		7,943	160,234	174,391	85,359	142,140	159,176	848,506

Charges in England	£	1,726,046
Exchange on Charges in England	Rx.	749,557
Total Superannuation, Retired and Compassionate Allowances	Rx.	3,324,109

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1892.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts from Sale of Stationery, &c.	358	19	175	2,628	116	5,171	710	2,466	4,243	2,364	18,250
Sale of Gazettes and other Publications	4,740	129	...	782	47	8,058	3,031	524	3,473	2,627	23,411
Other Press Receipts	9,584	3,849	...	628	337	4,866	5,229	10,749	2,745	3,760	41,747
			175	4,038							
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . . . Rx.	14,682	3,997	4,213		500	18,095	8,970	13,739	10,461	8,751	83,408

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1892.

			Rx.	Rx.
INDIA, GENERAL.				
Purchase of Stationery			53	
Refunds			330	
Printing Establishment and Charges:		Brought forward . . 55,904		
		Branch Press, Simla . . . 19,115		
Government Central Press Establishment:		Secretariat Presses:		
Superintending Officers 1,443		Foreign Department . . 2,176		
Establishment 45,729		Military Department . . 4,989		
Official Postage 4,536		Private Secretariat Department 3,029		
Purchase of Materials and Stock . . 513		10,194		
Contingencies 3,683		Mysore Residency 312		
		Work done at Contract Rates . . 25,671		
Carried forward . 55,904			111,196	
			111,579	
Deduct—Value of Stationery supplied from Central Stores to the several Governments .			*199,635*	
" " " to the Postal Department .			*47,225*	*246,860*
				—135,281
CENTRAL PROVINCES.				
Stationery supplied from Central Stores			7,906	
Purchase of Stationery			1,787	
Printing Establishment and Charges:				
Superintending Officers 539		Brought forward . 5,603		
Establishment 4,227		Work done at Contract Rates . . 2,239		
Official Postage 365		Contingencies 514	8,356	18,049
Purchase of Materials and Stock . . 472				
Carried forward . 5,603		Carried forward . . Rx.		*—117,292*

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1892—*continued.*

				Rs.	Rs.
			Brought forward	...	—117,232
Upper Burma.					
Stationery supplied from Central Stores			1,485		
Purchase of Stationery			497		
Work done at Contract Rates			2		
				1,984	
Lower Burma.					
Stationery supplied from Central Stores				13,665	
Purchase of Stationery				1,004	
Refunds				6	
Printing Establishment and Charges:		Brought forward	21,868		
Superintending Officer	954	Official Postage	883		
Establishment	19,647	Contingencies	2,494		
Purchase of Materials and Stock	1,207	Work done at Contract Rates	5		
Carried forward	21,868			25,250	
Assam.					41,909
Stationery supplied from Central Stores				2,546	
Purchase of Stationery				647	
Refunds				9	
Printing Establishment and Charges:		Brought forward	3,874		
Superintending Officer	331	Official Postage	52		
Establishment	2,454	Work done at Contract Rates	3		
Purchase of Materials and Stock	1,089	Contingencies	161		
Carried forward	3,874			4,090	
Bengal.					7,292
Stationery supplied from Central Stores				80,543	
Stationery Office at the Presidency				12,973	
Purchase of Stationery				193,801	
Refunds				167	
Printing Establishment and Charges:		Brought forward	29,145		
Superintending Officer	1,248	Official Postage	1,313		
Establishment	22,772	Work done at Contract Rates	3,263		
Purchase of Materials and Stock	1,023	Government Publications	2,531		
Contingencies	4,102			36,252	
Carried forward	29,145				323,736
North-Western Provinces and Oudh.					
Stationery supplied from Central Stores				17,375	
Purchase of Stationery				6,681	
Refunds				12	
Printing Establishment and Charges:		Brought forward	21,610		
Superintending Officers	2,499	Official Postage	1,422		
Establishment	13,514	Contingencies	2,218		
Purchase of Materials and Stock	5,213	Work done at Contract Rates	4,950		
Lithography	384			30,200	
Carried forward	21,610				54,268
Punjab.					
Stationery supplied from Central Stores				10,921	
Purchase of Stationery				13,856	
Refunds				35	
Printing Establishment and Charges:		Brought forward	20,033		
Superintending Officers	851	Official Postage	1,012		
Establishment	8,350	Contingencies	1,045		
Purchase of Materials and Stock	125	Work done at Contract Rates	7,945		
Lithography	10,707				
Carried forward	20,033			30,035	
Madras.					54,847
Stationery supplied from Central Stores				37,794	
Stationery Office at the Presidency				2,302	
Purchase of Stationery				17,989	
Refunds				32	
Printing Establishment and Charges:		Brought forward	25,274		
Superintending Officers	1,666	Official Postage	971		
Establishment	20,969	Contingencies	2,287		
Purchase of Materials and Stock	2,039	Work done at Contract Rates	6,760		
Carried forward	25,274				
			35,292		
Deduct—Cost of Printing work done for the Postal Department			146		
				35,146	
Bombay.					
Stationery supplied from Central Stores				27,400	93,263
Stationery Office at the Presidency				3,356	
Purchase of Stationery				26,102	
Refunds				17	
Printing Establishment and Charges:		Brought forward	24,390		
Superintending Officers	1,229	Contingencies	1,700		
Establishment	20,897	Work done at Contract Rates	1,710		
Purchase of Materials and Stock	2,264	Official Postage	1,182		
Carried forward	24,390			28,982	85,857
			Total in India . Rx.		543,940
Charges in England—					
Stores for India: For Bengal				18,008	
For Madras				7,606	
For Bombay				9,495	
				35,109	
Stationery, Printing, and Bookbinding for the India Office, &c.				5,989	£
					41,098
Exchange on Charges in England				. Rx.	17,847
			Total Charges for Stationery and Printing . Rx.		602,885

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31ST March 1892.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account	Net Result. Gain.	Net Result. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT	£	Rx	Rx.	Rx.	Rx.	Rx
GUARANTEED						
Net Repayments in India:						
Bombay, Baroda and Central India Railway	131,470	57,093	11,952	38,752	...	6,389
Great Indian Peninsula Railway	397,158	172,471	36,105	131,240	...	5,126
Madras Railway	22,598	9,813	2,054	27,854	20,095	..
	551,226	239,377	50,111	197,846	20,095	11,515
STATE.						
Net Withdrawals in India:						
Southern Mahratta Railway	19,735	*8,570*	*263*	...	8,307	...
Mysore Railway	8,916	*3,872*	*3,018*	...	854	...
Indian Midland Railway	65,048	*28,248*	*4,888*	...	23,360	..
Bengal-Nagpur Railway	303,088	*131,620*	*73,278*	...	58,342	...
(*a*) Bengal Central Railway	11,701	*5,081*	*4,306*	...	775	.
(*b*) Rohilkund-Kumaon Railway	*122,705*	53,286	46,494	...	...	6,792
	285,783	*124,105*	*39,259*	..	91,638	6,792
	265,443	115,272	10,852	197,846	111,733	18,307
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transactions	96,359	41,845	40,832		.	1,013
Other Transactions	*140,631*	*61,071*	*41,045*		20,026	...
Other Remittance Transactions:						
East Indian Railway Advances	201,032	87,301	62,755	..	...	24,546
Rajputana-Malwa Railway do	93,287	40,511	33,633	..	...	6,878
South India Railway do.	62,587	27,179	20,204	..		6,975
Bengal and North Western Railway Advances	17,778	7,720	5,528	..	...	2,192
Family and miscellaneous Remittances made by means of rolls	287,991	125,064	105,468	...	...	19,596
Other Transactions	283,833	123,258	102,535		..	20,723
	902,236	391,807	329,910	..	20,026	81,923
TOTAL	1,167,679	507,079	340,762	197,846	131,759	100,230

NET GAIN BY EXCHANGE Rx. 31,529

N B—The figures in italics in columns 3 and 4 represent Credits and Debits respectively

(*a*) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1892.

	India, General.	Central Provinces	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab.	Madras	Bombay.	Total.
	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.
Gain by Exchange on Transactions in India	703		800	1	...	...	...	...	...	802	2,306
Premium on Bills	8,924	75	2,779	1,661	80	5,514	236	508	1,692	3,014	24,483
Unclaimed Deposits	826	1,089	900	543	1,844	41,763	5,385	3,149	3,905	1,240	60,644
Treasure Trove	1,014	45	6	...	...	7	34	...	54	48	1,208
Unclaimed Bills of Exchange of more than Three Years' standing	12	7	31	15	3	23	27	62	38	98	316
Sale-proceeds of Durbar Presents	548	...	31	276	23	1,711	...	17	...	21	2,627
Sale of Old Stores and Materials	385	139	248	122	77	4,854	391	471	252	321	7,260
Sale of Land and Houses, &c.	...	738	...	192	1	281	490	11	161	3	1,877
Government Audit Fees	3,191	...	...	...	124	6,614	...	...	1,014	1,226	12,169
Contributions	138	229	...	...	...	...	10,879	...	8,276	9,487	29,009
Rents	668	4,950	15,492	13,956	1,112	3,634	14,981	4,221	40,813	1,053	100,880
Rates and Taxes	1	1,107	...	...	...	...	...	...	...	...	1,108
Miscellaneous Fees, Fines, and Forfeitures	2,766	295	20	30	196	15,533	105	298	5,140	1,188	25,571
Recovery of Insurance and other charges on English Stores	122	19	...	315	60	11,784	169	305	1,797	815	15,386
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	...	11,797	11,797
Revenue of Zaila	...	...	...	...	...	...	...	...	...	6,623	6,623
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	25	...	25
Extraordinary Items	...	...	...	...	3,100	...	150	1,490	3,764	22,386	30,890
Miscellaneous	5,145	784	1,058	2,993	465	31,714	2,248	9,069	12,306	2,571	68,653
Total Receipts in India . Rx.	24,743	9,477	21,305	20,104	7,085	123,432	35,095	19,601	79,237	62,693	402,832
			41,469								

Receipts in England	£	12,549
Exchange on Receipts in England	Rx.	5,449
Total Miscellaneous Receipts	Rx.	420,830

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ALLOWANCES, REWARDS, &c.:											
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	...	15	15
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	...	49	243	305	104	254	368	177	133	194	1,827
Rewards for Proficiency in Oriental Languages, &c.	398	18	1,111	777	336	850	280	165	623	1,199	5,757
REMITTANCE CHARGES:											
Charges for Remittance of Treasure	6,498	414	853	582	718	3,349	3,141	1,794	3,334	1,733	22,416
Discount on Supply Bills	19	...	...	...	...	...	...	9	...	...	28
Loss by Exchange on Local Transactions	638	...	...	...	...	...	...	...	...	68	706
BOOKS AND PERIODICALS:											
Subscription to Periodicals, &c.	204	...	...	...	...	...	54	...	98	1,440	1,796
Cost of Books and Publications	308	...	...	24	47	70	1,706	2	537	388	3,082
CHARITY:											
Donations for Charitable Purposes	776	226	3	146	200	11,632	4,186	359	5,681	5,159	28,368
Charges on account of European Vagrants	13	8	...	...	6	352	329	199	190	734	1,831
MISCELLANEOUS:											
Rewards for Destruction of Wild Animals	86	1,924	379	977	1,205	1,578	1,103	768	2,375	763	11,158
Petty, Provincial, and Local Establishments	1,636	2,288	3,877	5,269	4,181	4,900	4,091	5,357	23,568	1,808	56,975
Special Commissions of Enquiry	2,376	...	...	...	...	1,727	1,791	...	1,321	4,674	11,889
Irrecoverable Temporary Loans, written off	75	...	71	...	62	...	145	36	...	56	445
Charges for searching for Hidden Treasure	...	...	...	...	...	...	2	...	...	31	33
Contributions	...	...	...	...	1,046	...	...	266	689	512	2,513
Rents, Rates, and Taxes	433	...	108	918	282	2,459	29	...	855	21,769	26,853
Petty Construction and Repairs	55	...	...	...	8	...	...	...	...	...	63
Extraordinary Items	...	...	...	...	18,386	...	...	...	...	649	19,035
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	911	...	911
Miscellaneous and Unforeseen Charges	505	226	1,037	634	139	8,753	1,375	4,932	5,538	3,003	26,142
Expenses connected with the visit of H. H. the Czarewitch	3,519	...	...	...	...	...	...	...	..	...	3,519
Miscellaneous Refunds	1,710	234	807	20	2	1,695	380	157	291	642	5,938
TOTAL CHARGES IN INDIA . Rx.	19,249	5,387	8,489 / 18,141	9,052	26,722	37,619	18,980	14,221	46,144	44,837	231,300
CHARGES IN ENGLAND . . . . £											37,655
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.											16,352
TOTAL MISCELLANEOUS CHARGES . Rx.											285,307

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 1,268,319.

Major Head.	No. of Account	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Net Charges	106	...	...	23,423
Construction of Protective Railways .	46A	Capital Expenditure	106	...	...	484,795
Construction of Protective Irrigation Works . . .	46B	Capital Expenditure	107	...	...	77,931
	46C	Detailed account of Ordinary Capital Expenditure to 31st March 1892 .	108	1,022,593	...	...
	46D	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1892	108	5,034,044	...	...
Reduction of Debt .	47	Charges	108	.	...	682,170
				TOTAL .	...	1,268,319

No. 45.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1892.

	India, General.	Burma, Upper.	Bengal.	N.-W. P. & Oudh.	Madras.	Bombay.	TOTAL.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments and Office Contingencies	751	...	...	72	646	...	1,469
Charitable Relief	3,774	54	...	...	4,850	...	8,678
Relief Works	1,501	...	1,132	137	1,565	...	4,335
Irrecoverable Famine Advances written off	...	...	...	...	623	...	623
Special Public Works Charges	...	...	...	...	7,967	216	8,183
Miscellaneous	107	...	16	...	24	...	147
TOTAL	6,133	54	1,148	209	15,675	216	23,435
RECEIPTS.							
Miscellaneous	...	...	...	...	*12*	...	*12*
NET FAMINE CHARGES IN INDIA	6,133	54	1,148	209	15,663	216	23,423

No. 46A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS for the Year ended 31st March 1892.

EXPENDITURE ON PROTECTIVE RAILWAYS.	Outlay during 1891-92.	Outlay to end of 1891-92.
	Rx.	*Rx.*
Capital Outlay	(*a*) 484,795	(*a*) 3,418,774

(*a*) Details by Railways of this sum cannot be given, as the Grant for Railways from this source has not been allotted to individual Lines. Details of Construction-expenditure on Lines are exhibited in Account No. 70, page 196, in which this expenditure is incorporated and deducted at foot.

No. 46B.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1891-92.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of year.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct— Receipts on Capital Account	Deduct— Stores and Advances paid for in previous years, but charged to work in current year, in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange.	Total.	Less Receipts on Capital Account.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal.															
Orissa Coast Canal (a)	...	...	...	...	...	...	...	70,069	16,112	419	...	...	86,600	...	86,600
N.-W. P. and Oudh.															
Betwa Canal	889	192	2	...	...	93	990	301,656	85,368	9,448	1,866	21	398,359	861	397,498
Less—Capital Outlay charged to Minor Works.	...	...	...	...	...	...	...	2,153	15,106	644	...	...	17,903	— ...	17,903
	889	192	2	..	...	93	990	299,503	70,262	8,804	1,866	21	380,456	861	379,595
Punjab.															
Swat River Canal	846	185	—7	...	...	24	1,000	269,820	68,167	10,223	938	...	349,148	559	348,589
Less—Capital Outlay charged to Minor Works	..	...	...	...	...	...	...	96,685	28,877	4,933	3,535	..	134,030	162	133,868
	846	185	—7	...	...	24	1,000	173,135	39,290	5,290	—2,597	...	215,118	397	214,721
Madras.															
Buckingham Canal	21,087	4,710	29	...	6	...	25,820	593,381	141,889	14,281	...	...	749,551	14	749,537
Rushikulya Canal	52,083	11,820	221	...	77	...	64,047	195,071	40,363	11,917	...	341	247,692	219	247,473
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	} 610	8,086	336	...	...	9,032	...	9,032
Surveys	...	...	...	...	...	...	...								
	73,170	16,530	250	...	83	...	89,867	789,062	190,338	26,534	...	341	1,006,275	233	1,006,042
Less—Capital Outlay charged to Minor Works.	21,087	4,710	29	...	6	...	25,820	527,913	140,822	14,205	...	...	682,940	14	(b) 682,926
	52,083	11,820	221	...	77	...	(c) 64,047	261,149	49,516	12,329	...	341	323,335	219	323,116
Bombay.															
Gokak Canal, 1st Section	3,164	574	—361	...	...	...	3,377	77,284	15,758	1,312	...	...	94,354	26	94,328
Mushwad Tank	51	25	—93	...	...	...	—17	157,232	34,046	6,278	...	...	197,556	147	197,409
Nira Canal	7,313	4,906	—375	...	...	...	11,844	390,093	95,509	12,871	...	...	498,473	795	497,678
Chankapur Tank	45	22	...	...	...	...	67	3,822	1,787	726	...	...	6,335	11	6,324
Maladevi Tank	..	...	...	...	...	...	...	2,097	1,160	135	...	...	3,402	7	3,395
	10,573	5,527	—829	...	...	...	15,271	630,528	148,260	21,332	...	...	800,120	986	799,134
Less—Capital Outlay charged to Minor Works	3,164	574	—361	...	...	...	3,377	137,325	39,860	10,047	..	...	188,132	236	(b) 187,896
	7,409	4,953	—468	...	..	...	11,894	493,203	108,400	10,385	...	...	611,988	750	611,238
Total	61,227	17,150	—252	...	77	117	77,931	1,297,059	283,580	37,227	—731	362	1,617,497	2,227	1,615,270
						Divisible under— India	75,453								1,612,760
						England	1,728								1,754
						Exchange	750								756

(a) Construction of this Canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant.
(b) Details of this sum by Canals are given overleaf.
(c) Includes £1,728 on account of expenditure in England on stores, and Rx. 750 on account of exchange on it.

No. 46C.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1892, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	*162*	133,868
Madras.							
Buckingham Canal	527,913	140,822	14,205	...	682,940	*14*	682,926
Bombay.							
Gokak Canal (First Section) and Storage Works	52,342	10,898	1,354	...	64,594	*26*	64,568
Mushwad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	137,325	39,860	10,947	...	188,132	*236*	187,896
GRAND TOTAL	764,076	224,665	30,729	3,535	1,023,005	*412*	1,022,593

No. 46D.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	In India.	In England.	TOTAL.	In India.	In England.	Exchange.	TOTAL.	In India.	In England.	Exchange.	TOTAL.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
„ 1882-83	*—133,129*	...	*—133,129*	263,443	...	...	263,443	130,314	...	...	130,314
„ 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
„ 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
„ 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
„ 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
„ 1887-88	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
„ 1888-89	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
„ 1889-90	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
„ 1890-91	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
„ 1891-92	484,795	...	484,795	75,453	1,728	750	77,931	560,248	1,728	750	562,726
TOTAL	3,418,774	...	3,418,774	1,612,760	1,754	756	1,615,270	5,031,534	1,754	756	5,034,044

No. 47.—ACCOUNT of REDUCTION of DEBT for INSURANCE against FAMINE for the Year ended 31st March 1892.

INDIA, GENERAL.	*Rx.*
Amount transferred from Revenue for Reduction of Debt	682,170

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.* 163,233.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	110	...	...	163,233
			Total .		...	163,233

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1891-92.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1891-92.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1891-92.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
PROVINCIAL.				Details of Construction—expenditure on lines are exhibited in Account No. 70, pages 196 and 197, in which the expenditure is incorporated and deducted at foot.
Assam.				
Jorhat	273	74,894	75,167	
Cherra-Companygunge	2	77,381	77,383	
	275	152,275	152,550	
Bengal.				
Kaunia-Dhurla	775	96,476	97,251	
N.-W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	2,300	356,046	358,346	
Madras.				
Mayavaram Mutupet	42,662	28,612	71,274	
Bombay.				
Hyderabad-Umarkot	117,221	3,640	120,861	
TOTAL	163,233	637,049	800,282	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section H.—Railway Revenue Account.

Revenue *Rx.* 19,938,046. Expenditure *Rx.* 20,253,910.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of Each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.* (a)
State Railways . .	49	Gross Earnings and Working Expenses .	112	...	16,411,934	8,214,480
	49A	Interest on Debt	114	...	...	4,427,960
	49 A	„ „ India	114	2,985,161	...	...
	49 B	„ „ England, E. I. Railway .	116	452,038	...	...
	49 C	„ „ „ E. B. Railway .	116	49,554	...	...
	49 D	„ „ North-Western (S. P. and D. Railway) . . .	116	238,990	...	...
	49 E	„ „ Oudh and Rohilkand Railway	117	483,768	...	...
	49 F	„ „ South Indian Railway . .	117	218,449	...	...
	49 B, C and D	Annuities in purchase of Railways . .	116	...	...	2,428,763
	49 B	East Indian	116	1,673,978	...	...
	49 C	Eastern Bengal	116	173,636	...	...
	49 D	North-Western (Scinde, Punjab and Delhi)	116	581,149	...	...
	50	Interest on Advances to Companies . .	117	...	...	226,497
	51	Interest on Capital deposited by Companies .	117	...	...	1,004,674
Guaranteed Companies	49 A	Net Traffic Receipts	114	...	3,493,118	...
	49 A	Surplus Profits, Land and Supervision .	114	...	...	756,916
	49 A	Interest	114	...	...	3,069,430
	52	Detailed Account of Charges for Land and Supervision	118	19,257	...	...
	53	Total amount advanced for Guaranteed Interest	119	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . .	119	...	32,994	...
	54 A	Land and Subsidy	119	...	...	32,265
	54 A	Advances of Interest	119	...	...	865
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	120	...	...	92,060
			Total .		19,938,046	20,253,910

(a) Includes Rx. 481,873 for payment on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

Provinces and Railways.	No. of Items.	Capital Outlay to 31st March 1892.	Gross Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Guaranteed Railways.						
Great Indian Peninsula	1	27,680,666	907,642	3,486,949	82,685	4,477,276
Bombay, Baroda and Central India	2	9,582,300	458,778	928,948	34,567	1,422,293
Madras	3	11,977,567	361,379	564,899	20,574	946,852
Total			1,727,799	4,980,796	137,826	6,846,421
State Railways.						
India, General.						
East Indian	4	(a)32,847,830	1,543,238	3,331,852	82,542	†4,957,632
Rajputana-Malwa System, including Cawnpore-Achnera, Rewari-Ferozepore and Holkar	5	12,998,495	652,817	1,526,230	26,069	2,205,116
Bhopal	6	167,623	...	...	13,088	13,088
			2,196,055	4,858,082	121,699	7,175,836
Central Provinces.						
Bengal-Nagpur	7	(d)9,262,339	113,754	481,816	41,747	637,317
Wardha Coal	8	498,120	...	...	25,897	25,897
Umaria Colliery	9	100,009	...	...	27,996	27,996
Warora Colliery	10	155,442	...	...	54,425	54,425
			113,754	481,816	150,065	745,635
Burma.						
Burma	11	3,067,551	218,433	181,809	5,796	406,038
Toungoo-Mandalay	12	2,119,515	142,122	77,756	3,764	223,642
			360,555	259,565	9,560	629,680
Assam.						
Jorhat	13	75,167	941	5,309	152	6,402
Cherra-Companyganj	14	77,383	234	1,590	129	1,953
			1,175	6,899	281	8,355
Bengal.						
Eastern Bengal	15	(b)10,106,263	413,260	638,274	94,850	1,146,384
Bengal Central‡	16	(d)995,990	54,460	20,773	877	76,110
Patna-Gya	17	435,011	39,673	18,296	2,802	60,771
Bengal North-Western and Tirhoot	18	2,361,103	...	...	...	...
Nalhati	19		200,656	224,214	63,984	488,854
	20	36,478	6,137	2,863	235	9,235
			714,186	904,420	162,748	1,781,354
North-Western Provinces and Oudh.						
Oudh and Rohilkand	21	10,363,864	402,717	430,966	45,603	879,286
Indian Midland	22	(d)8,563,823	174,160	237,154	24,698	436,012
Lucknow-Bareilly	23	(h) 803,400	26,524	29,358	431	56,313
Bareilly-Pilibhit	24	...	...	...	1,991	1,991
			603,401	697,478	72,723	1,373,602
Punjab.						
North-Western	25	(c)38,963,819	1,033,395	2,226,360	49,255	3,309,010
Amritsar-Pathankot	26	561,034	...	...	11,224	11,224
			1,033,395	2,226,360	60,479	3,320,234
Madras.						
Mysore	27	(d)1,501,967	60,761	70,177	3,418	134,356
South Indian	28	(g)7,423,667	378,284	323,000	24,700	725,984
Bezvada Extension	29	141,672	2,383	6,265	89	8,737
			441,428	399,442	28,207	869,077
Bombay.						
Dhond-Manmad	30	1,105,636	...	...	30,858	(e)30,858
Southern Mahratta	31	(f)9,408,100	201,573	251,731	23,909	477,303
			201,573	251,731	54,857	508,161
Total State Railways			5,665,522	10,085,793	660,619	16,411,934

† Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and *Rx.* 100, Exchange thereon.
‡ Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(a) The actual Capital cost of the East Indian Railway is as follows:

	Rx.
By Company before purchase	30,650,000
" Government before purchase	264,527
" Government after purchase	1,933,303
	32,847,830

This excludes the premiums on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.

(c) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D Ry.	11,075,320
" Government before purchase do.	287,047
" Government before and after purchase on the combined undertaking	27,601,452
	38,903,819

This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.

(d) Rupee figures.
(e) Net Receipts.
(f) Represents rupee figures of the Southern Mahratta and Government Outlay on the Bellary-Kistna

	Rx.
(h) State outlay	512,114
Rupee outlay	291,285
	803,400

(j) Exclusive of Rx. 481,873 on account of Surplus Profits paid to Companies. (See Note (a) on page 111.)

EXPENSES of RAILWAYS in INDIA during the year 1891-92.

Working Expenses.						Net Receipts.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Total.			
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
534,459	868,287	236,274	303,843	261,550	2,204,413	2,272,863	8.21	1
179,324	204,640	64,485	84,606	66,804	599,949	822,344	8·58	2
134,260	213,927	48,305	86,306	66,143	548,941	397,911	3·32	3
848,043	1,286,854	349,064	474,845	394,497	3,353,303	3,493,118	...	
355,575	388,965	112,206	276,578	207,323	1,340,647	3,616,985	11·01	4
177,476	420,997	101,464	138,374	132,286	970,597	1,234,519	9·50	5
...	...	...	...	8,228	8,228	4,860	2·90	6
533,051	809,962	213,670	414,952	347,837	2,319,472	4,856,304	...	
83,016	88,705	19,672	43,828	67,816	303,037	334,280	3·61	7
...	...	...	...	19,952	19,952	5,945	1·19	8
...	...	...	...	25,976	25,976	2,020	2.02	9
...	...	...	...	43,149	43,149	11,276	7.25	10
83,016	88,705	19,672	43,828	156,893	392,114	353,521	...	
83,727	65,931	15,555	37,274	25,641	228,128	177,910	5.80	11
32,261	40,500	9,543	22,848	17,054	122,206	101,436	4·79	12
115,988	106,431	25,098	60,122	42,695	350,334	279,346	...	
1,585	1,496	565	1,568	877	6,091	311	·41	13
280	581	185	495	367	1,909	44	·06	14
1,865	2,077	750	2,064	1,244	8,000	355	...	
186,957	114,764	38,303	118,057	168,198	626,279	520,105	5·14	15
10,881	10,232	3,387	10,540	11,315	46,355	29,755	2·99	16
4,224	4,952	1,475	3,625	11,707	25,983	34,788	8·00	17
...	...	...	...	2,216	2,216	—2,216	3·01	18
41,489	42,571	13,014	36,584	281,833	415,491	73,363		19
—361	1,002	844	1,239	2,094	4,818	4,417	12·11	20
243,190	173,521	57,023	170,045	477,363	1,121,142	660,212	...	
98,810	124,937	31,320	67,332	59,073	381,472	497,814	4·80	21
58,531	98,565	20,311	36,203	53,945	267,555	168,457	1·96	22
...	...	...	...	33,108	33,108	23,205	3·14	23
...	...	...	...	...	...	1,991		24
157,341	223,502	51,631	103,535	146,126	682,135	691,467	..	
634,618	705,165	214,542	242,544	156,666	1,953,535	1,355,475	3·48	25
...	...	...	...	...	...	11,224	2·00	26
634,618	705,165	214,542	242,544	156,666	1,953,535	1,366,699	...	
21,495	30,556	7,131	15,452	16,949	91,583	42,773	2·84	27
175,984	176,471	29,391	55,685	60,167	497,698	228,286	3 08	28
2,109	1,302	297	687	1,433	5,828	2,909	2·05	29
199,588	208,329	36,819	71,824	78,549	595,109	273,968	...	
...	...	...	...	...	...	30,858	2·79	30
73,673	105,692	24,601	53,271	53,529	310,766	166,537	1·77	31
73,673	105,692	24,601	53,271	53,529	310,766	197,395	...	
2,042,330	2,423,384	643,806	1,162,185	1,460,902	(j)7,732,607	8,679,327		

(b) The actual Capital cost of the Eastern Bengal Railway is as follows:

	Rx.
By Company before purchase	3,279,138
„ Government before purchase	42,448
„ Government after purchase	1,209,827
„ Capital outlay, Calcutta and South-Eastern Railway	936,475
„ „ „ Porada Section, Northern Bengal Ry.	156,000
„ „ „ Northern Bengal	2,362,401
„ „ „ Dacca	668,738
„ „ „ Kaunia-Dhurla	97,251
„ „ „ Assam-Behar Section	1,266,565
„ „ „ Barsoi-Kishengunj	87,420
	10,106,263

This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or purchase of Annuities.

(g) The actual capital cost of the South Indian Railway is as follows:

By Company before purchase	4,703,280
„ Government after purchase on combined undertaking	1,192,213
„ Government on Villupuram-Guntakal to end of 1889-90	897,124
„ Government on Nellore Branch to end of 1889-90	631,050
	7,423,667

This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

Provinces and Railways.	No. of Items.	Credited under Revenue Heads. Net Receipts.	Gross Earnings.	Charged Working Expenses.	Interest and India.
		Rx.	Rx.	Rx.	Rx.
Guaranteed Railways.					
Great Indian Peninsula	1	2,272,863	4,477,276	2,204,413	16,222
Bombay, Baroda and Central India	2	822,344	1,422,293	599,949	20,084
Madras	3	397,911	946,852	548,941	865
South Indian	4	...	...	...	...
		3,493,118	6,846,421	3,353,303	37,171
State Railways.					
India, General.					
East Indian	5	3,616,985	4,957,632	1,340,647	231,495
Rajputana-Malwa System	6	1,234,519	2,205,116	970,597	525,602
Bhopal	7	4,860	13,088	8,228	6,312
Store-keeper for State Railways	8	...	...	...	1,171
Expenditure in England for Stores purchased and remaining unappropriated	9	...	...	...	2,828
Godhrá-Rutlam	10	...	...	...	7,546
		4,856,364	7,175,836	2,319,472	774,954
Central Provinces.					
Bengal-Nagpur	11	334,280	637,317	303,037	(e) 19,415
Wardha Coal	12	5,945	25,897	19,952	20,481
Umaria Colliery	13	2,020	27,996	25,976	3,857
Bilaspur-Etawah	14	...	...	...	301
Nagpur-Chattisgarh Depreciation Account	15	...	...	...	3,342
Warora Colliery	16	11,276	54,425	43,149	6,192
		353,521	745,635	392,114	(a) 53,588
Burma.					
Burma	17	177,910	406,038	228,128	121,937
Toungoo-Mandalay	18	101,436	223,642	122,206	84,628
Mu Valley	19	...	...	...	34,850
Meiktila Branch	20	...	...	...	27
		279,346	629,680	350,334	241,442
Assam.					
Assam-Bengal	21	...	...	...	957
Jorhat	22	311	6,402	6,091	3,001
Cherra-Companyganj	23	44	1,953	1,909	3,095
		355	8,355	8,000	7,053
Bengal.					
Eastern Bengal	24	520,105	1,146,384	626,279	(c) 299,632
Bengal Central *	25	29,755	76,110	46,355	...
Patna-Gya	26	34,788	60,771	25,983	17,394
Tirhoot-Durbhunga-Bairagnia Branch	27	—2,216	...	2,216	93,724
Ranaghat-Bhagawnagola	28	...	...	...	1,210
Bengal North-Western and Tirhoot	29	73,363	488,854	415,491	...
Nalhati	30	4,417	9,235	4,818	1,427
Barsai-Kissengunj	31	...	...	..	1,748
		660,212	1,781,354	1,121,142	415,135
North-Western Provinces and Oudh					
Oudh and Rohilkand	32	497,814	879,286	381,472	1,070
Indian Midland	33	168,457	436,012	267,555	...
Bareilly-Pilibhit	34	1,991	1,991	...	...
Lucknow-Bareilly	35	23,205	56,313	33,108	(h)&(e) 27,877
Lucknow-Rae-Barielly-Jaunpore	36	...	...	...	637
Bareilly-Rampur-Moradabad	37	...	...	...	373
		691,467	1,373,602	682,135	29,957
Punjab.					
North-Western System	38	1,355,475	3,309,010	1,953,535	1,110,226
" Railway Mianwali-Mari Branch	39	...	...	...	4,111
Amritsar-Pathankot	40	11,224	11,224	...	22,455
Sind-Peshin, Chaman Extension	41	...	...	...	61,463
" " Petroleum Operation	42	...	...	...	634
Frontier Railways Reserve	43	...	...	...	15,196
Peshawar Railway Reserve Materials	44	...	...	...	716
Mari-Attock	45	...	...	...	1,362
Mushkaf Bolan	46	...	...	...	3,714
		1,366,699	3,320,234	1,953,535	1,219,877
Madras.					
Mysore	47	42,773	134,356	91,583	...
South Indian	48	228,286	725,984	497,698	105,277
Bezvada Extension	49	2,909	8,737	5,828	5,629
Vizagapatam-Raipore	50	...	...	...	980
Dharmavaram-Hindupur Extension	51	...		...	2,381
Mayavaram-Mutupet	52	...	...	...	1,998
East Coast	53	...	...	...	38,744
		273,968	869,077	595,109	155,009
Bombay.					
Dhond-Manmad	54	30,858	30,858	...	44,102
Southern Mahratta (Subsidized)	55	166,537	477,303	310,766	(g) 66,300
Southern Mahratta	56	...	...	...	2,108
Hyderabad-Umarkot	57	...	...	...	2,490
		197,395	508,161	310,766	115,000
Total State Railways		8,679,327	16,411,934	7,732,607	(e) 3,012,015

* Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(g) Interest on the Capital outlay of the Bellary-Kistna.

	Rx.
(h) 38 Interest on Debt	20,438
38 " Capital deposited by Companies	7,439
	27,877

(i) Moiety of surplus profits of South Indian Railway for 1890.

(a) Includes interest of the Bengal-Nagpur, Bengal Central, Southern

(b) Interest charges for the Mysore Railway are included in the amount

(c) Consists of interest charges of the —

	Rx.
Eastern Bengal	124,586
Northern Bengal	94,148
Dacca	26,699
Kaunia-Dharla	3,874
Assam-Behar Section	50,325
	299,632

GOVERNMENT in respect of RAILWAYS during the year 1891-92.

UNDER EXPENDITURE HEADS. Annuities. England.	Exchange.	Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	NET LOSS OR GAIN TO GOVERNMENT. Gain.	Loss.	No. of Items.
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,185,439	514,792	535,730	266	10,210	4,407,072	10,204	...	1
401,289	174,265	187,324	19	3,655	1,380,585	35,708	...	2
527,431	229,043	...	1,941	3,166	1,311,387	...	364,535	3
...	...	(i) 14,605	...	...	14,605	...	14,605	4
2,114,159	918,100	737,659	2,226	17,031	7,179,649	...	333,228	
1,482,306	643,710	302,361	...	...	4,000,519	957,113	...	5
...	...	117,288	...	...	1,613,487	591,029	...	6
...	...	...	...	...	14,540	...	1,452	7
...	...	...	...	...	1,171	...	1,171	8
...	...	...	...	...	2,828	...	2,828	9
...	...	...	...	...	7,546	...	7,546	10
1,482,306	643,710	419,649	...	...	5,640,091	1,535,745	...	
249,250	108,239	...	...	...	679,941	...	42,624	11
...	...	...	...	...	40,433	...	14,536	12
...	...	...	...	...	29,833	...	1,837	13
...	...	...	...	...	301	...	301	14
...	...	...	...	...	3,342	...	3,342	15
...	...	...	...	...	49,341	5,084	...	16
(a) 249,250	(a) 108,239	...	...	...	803,191	...	57,556	
...	...	...	...	...	350,065	55,973	...	17
...	...	...	...	...	206,834	16,808	...	18
...	...	...	...	...	34,850	...	34,850	19
...	...	...	...	...	27	...	27	20
...	...	...	...	...	591,776	37,904	...	
...	...	...	...	...	957	...	957	21
...	...	...	...	...	9,092	...	2,690	22
...	...	...	...	...	5,004	...	3,051	23
...	...	...	...	...	15,053	...	6,698	
155,613	67,577	...	...	...	1,149,101	...	2,717	24
33,750	14,657	10,645	...	...	105,407	...	29,297	25
...	...	...	...	...	43,377	17,394	...	26
...	...	...	...	...	95,940	...	95,040	27
...	...	...	...	...	1,210	...	1,210	28
...	...	...	...	...	415,491	73,363	...	29
...	...	...	...	...	6,245	2,990	...	30
...	...	...	...	...	1,748	...	1,748	31
(a) 189,363	(a) 82,234	10,645	...	...	1,818,519	...	37,165	
337,294	146,474	...	...	...	866,310	12,976	...	32
249,267	108,247	...	...	...	625,069	...	189,057	33
...	...	...	...	...	...	1,991	...	34
...	...	...	...	...	60,985	...	4,672	35
...	...	...	...	...	637	...	637	36
...	...	...	...	...	373	...	373	37
(a) 586,561	(a) 254,721	...	...	...	1,553,374	...	179,772	
571,819	248,320	...	...	...	3,883,900	...	574,890	38
...	...	...	...	...	4,111	...	4,111	39
...	...	...	...	...	22,455	...	11,231	40
...	...	...	...	...	61,463	...	61,463	41
...	...	...	...	...	634	...	634	42
...	...	...	...	...	15,196	...	15,196	43
...	...	...	...	...	716	...	716	44
...	...	...	...	...	1,362	...	1,362	45
...	...	...	...	...	3,714	...	3,714	46
571,819	248,320	...	...	...	3,993,551	...	673,317	
(b) ...	...	11,349	...	...	102,032	31,424	...	47
182,308	79,169	...	...	...	864,452	...	138,468	48
...	...	...	...	...	11,457	...	2,720	49
...	...	...	...	...	980	...	980	50
...	...	...	...	...	2,381	...	2,381	51
...	...	...	...	...	1,998	...	1,998	52
...	...	...	...	...	38,744	...	38,744	53
182,308	79,169	11,349	...	...	1,022,944	...	153,867	
...	...	...	...	...	44,102	...	13,244	54
277,410	120,469	40,230	...	...	815,175	...	337,872	55
...	...	...	...	...	2,108	...	2,108	56
...	...	...	...	...	2,490	...	2,490	57
(a) 277,410	(a) 120,469	40,230	...	...	863,875	...	355,714	
(f) 3,539,017	(f) 1,536,862	481,873	...	...	16,302,374	1,573,649	1,464,089	
						109,560		
					(d) Net loss on Railways		223,668	

Mahratta, and Indian Midland Railways shown in Accounts Nos. 50 and 51. of interest shown against the Southern Mahratta (Subsidized) Railway.

(e) Includes Rx. 19,415 and Rx. 7,439 on account of interest paid in India on Capital deposited by the Bengal-Nagpur and Rohilkhand and Kumaun Railway Companies respectively.

(f) Shown in Account No. 3 under Railway Revenue Account—

	England. £	Exchange. Rx.
Interest on Debt	1,005,952	436,847
Annuities in purchase of Railways	1,693,388	735,375
Interest chargeable against Companies on Advances	157,919	68,578
Interest on Capital deposited by Companies	681,758	296,062
TOTAL	3,539,017	1,536,862

	Rx.
(d) Net Loss on Guaranteed and State Railways as above	223,668
Add:	
Net Payment on account of Subsidized Railways Accounts Nos. 54 and 54A.	136
Miscellaneous Railway Expenditure, Account No. 55	92,060
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	315,864

H.—Railway Revenue Account.

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1891-92, of the EAST INDIAN RAILWAY.

	INDIA.	ENGLAND	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	64,604	28,055	92,659
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	213	...	...	213
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	243,132	105,583	348,715
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	3,229	10,664
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	231,282	...	...	231,282
TOTAL INTEREST ON DEBT	231,495	315,171	136,867	683,533
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	848,976	368,678	1,217,654
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	54,785	23,791	78,576
Contribution towards management	...	1,374	597	1,971
Interest in lieu of deferred Annuity	...	262,000	113,777	375,777
TOTAL ANNUITIES IN PURCHASE	...	1,167,135	506,843	1,673,978
TOTAL	231,495	1,482,306	643,710	2,357,511

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1891-92, of the EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx*
Interest on Debenture Stock	...	13,947	6,057	20,004
Interest on India 3½ per cent. Stock issued in redemption of Annuity	...	20,582	8,938	29,520
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	9	30
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	124,586	...	...	124,586
TOTAL INTEREST ON DEBT	124,586	34,550	15,004	174,140
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	50,743	167,592
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	4,085	1,774	5,859
Contribution towards management	...	129	56	185
TOTAL ANNUITIES IN PURCHASE	...	121,063	52,573	173,636
TOTAL	124,586	155,613	67,577	347,776

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1891-92, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT. *North-Western Railway.*	*Rx.*	£	*Rx.*	*Rx.*
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity	...	166,629	72,361	238,990
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,110,226		...	1,110,226
TOTAL INTEREST ON DEBT	1,110 226	166,629	72,361	1,349,216
ANNUITIES IN PURCHASE. *Scinde, Punjab and Delhi Railway.*				
Annuity terminating in 1958 at the rate of £5-3-3 141 for every £100 Stock of the Company	...	371,352	161,264	532,616
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec 2, as modified by Sec. 25	...	33,579	14,582	48,161
Contribution towards management	...	259	113	372
TOTAL ANNUITIES IN PURCHASE	...	405,190	175,959	581,149
TOTAL	1,110,226	571,819	248,320	1,930,365

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1891-92, of the OUDH AND ROHILKAND RAILWAY.

INTEREST ON DEBT.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	103,812	45,081	148,893
Interest on 3½ per cent. Stock issued in redemption of Debenture Stock	...	—*203*	—*88*	—*291*
Interest on 3 per cent. Stock issued in redemption of Debentures	...	231,804	100,664	332,468
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	1,881	817	2,698
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year *plus* half the Outlay of the year	1,070	...	...	1,070
TOTAL	1,070	337,294	146,474	484,838

No. 49F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1891-92 of the SOUTH INDIAN RAILWAY.

INTEREST ON DEBT.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
Interest on Debenture Stock	...	54,284	23,573	77,857
Interest on 3 per cent. Stock issued in redemption of Debentures	...	98,024	42,568	140,592
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year *plus* half the Outlay of the year	105,277	...	...	105,277
TOTAL	105,277	152,308	66,141	323,726

No. 50.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1891-92.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	78,000	33,872	111,872
Bengal.				
Bengal Central	...	16,250	7,057	23,307
N.-W. P. and Oudh.				
Indian Midland	...	37,259	16,180	53,439
Bombay.				
Southern Mahratta	...	26,410	11,469	37,879
TOTAL	...	157,919	68,578	226,497

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDIZED RAILWAY COMPANIES debited to IMPERIAL FUNDS, during the Year 1891-92.

PROVINCES AND RAILWAY COMPANIES	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,250	74,367	265,032
Bengal.				
Bengal Central	...	17,500	7,600	25,100
N.-W. P. and Oudh.				
Indian Midland	...	212,008	92,067	304,075
Lucknow-Bareilly	7,439	...	...	7,439
Madras.				
South Indian	...	30,000	13,028	43,028
Bombay.				
Southern Mahratta	...	251,000	109,000	360,000
TOTAL	26,854	681,758	296,062	1,004,674

No. 52.—DETAILED ACCOUNT of CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year ended 31st March 1892.

		India.	Central Provinces.	Bengal.	N.-W. Provinces.	Madras.	Bombay.	TOTAL.
SURPLUS PROFITS.								
Great Indian Peninsula		535,730	...	...	...	...	...	535,730
Bombay, Baroda and Central India		187,324	...	...	...	...	...	187,324
South Indian		14,605	...	...	...	...	...	14,605
TOTAL		737,659	...	...	...	...	...	737,659
COMPENSATION FOR LAND.	*Rs.*							
Madras Railway	1,968							
Deduct—Sale-proceeds of Land relinquished	*27*	...	...	...	...	1,941	...	1,941
Great Indian Peninsula Railway		...	...	...	...	...	266	266
Bombay, Baroda and Central India Railway		...	...	...	...	...	19	19
TOTAL		...	...	...	...	1,941	285	2,226
ESTABLISHMENT.								
Director General of Railways, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies		14,748	6,832	8,056	7,044	7,394	11,517	55,591
Examiners of Railway Accounts and ther Establishments, Salaries, Travelling Allowances and Contingencies		...	3,902	2,748	3,372	4,347	9,491	23,860
Deduct—Contribution for Government supervision, audit and control for 1891-92, recoverable from Companies :								
East Indian Railway	*10,000*							
Rajputana-Malwa system	*13,375*							
Bengal and North-Western and Tirhoot	*2,959*							
Bengal-Nagpur	*6,708*							
Bengal-Central	*1,002*							
Indian Midland	*5,419*							
Southern-Mahratta and Mysore	*10,840*							
Lucknow-Bareilly	*1,013*							
South Indian	*9,289*							
Delhi-Umballa-Kalka	*1,815*							
		—62,420	...	...	...	...	...	*—62,420*
TOTAL		—47,672	10,734	10,804	10,416	11,741	21,008	17,031
GRAND TOTAL		689,987	10,734	10,804	10,416	13,632	21,293	756,916

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1892, the NET REVENUE of the several COMPANIES to the 31st of December 1891, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1892.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1891, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway	11,283,895	87,335	11,371,230	9,333,790	2,037,440
Great Indian Peninsula Railway	32,262,228	470,140	32,732,368	28,834,287	3,898,081
Madras Railway	15,477,725	2,142	15,479,867	7,463,008	8,016,859
TOTAL £	59,023,848	559,617	59,583,465	45,631,085	13,952,380

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST), credited to IMPERIAL FUNDS, during the Year.

IN INDIA—			
Madras—			*Rx.*
Recovery of NET LOSS on the Mysore Railway, (after paying interest) from H. H. the Maharaja of Mysore			31,567
IN ENGLAND—			
Rohilkund and Kumaun Railway:			
Government share of Surplus Profits taken in reduction of the Company's Debt for advance of interest	£	995	
EXCHANGE ON RECEIPTS IN ENGLAND	*Rx.*	432	
			1,427
TOTAL RECEIPTS		*Rx.*	32,994

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST), debited to IMPERIAL and PROVINCIAL FUNDS, during the Year.

IN INDIA.		IMPERIAL.	PROVINCIAL.	TOTAL.
Assam.		*Rx.*	*Rx.*	*Rx.*
Subsidy to the Assam Railway and Trading Company		...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company		...	70	
Bengal.		...	10,070	10,070
Compensation for land taken up by—				
Bengal and North-Western		11,947	...	
Bengal Central		—13	...	
Dooars		...	136	
N.-W. Provinces and Oudh.		11,934	136	12,070
Subsidy to Rohilkund-Kumaun Railway Company		...	4,000	4,000
Punjab.				
Delhi-Umballa-Kalka—				
Land		3,574	...	3,574
Madras.				
Nilgiri—	*Rx.*			
Land	2,551			
Interest	865			
		3,416	...	3,416
TOTAL		18,924	14,206	33,130

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year ended 31st March 1892.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	TOTAL.
	Rx.	*Rx.*	*Rx.*
IMPERIAL.			
India, General.			
Surplus Establishment and Miscellaneous Charges	7,090	...	
Director-General's Establishment	14,747	...	
Port Store-keeper's and Stock Verifier's Establishment	2,213	...	
TOTAL	24,050	...	24,050
Central Provinces.			
Sambalpur Road Survey	—*665*	...	
Sambalpur Khurda Survey	4,452	...	
TOTAL	3,787	..	3,787
Burma.			
Meiktila Myingyan Survey	1,563	...	1,563
Bengal.			
Mogul Sarai-Howrah Survey	6,450	...	
Share of Secretariat Establishment	...	7,616	
TOTAL	6,450	7,616	14,066
North-Western Provinces and Oudh.			
Lucknow-Rae Bareli-Benares Survey	...	703	703
Punjab.			
Wazirabad-Multan Survey	694	...	
Kashmir Surveys	18,966	...	
Frontier Surveys	12,166	...	
Abt Material and Engine Suspense Account	—*662*	...	
Zhob Valley Survey	11,782	...	
Jungshahi-Tatta Survey	14	...	
Kalka-Simla Survey	672	...	
TOTAL	43,632	...	43,632
Madras.			
Kurnool Branch Survey	159		
Palghat-Kurapatam Survey	...	1,286	
East Coast Survey	...	1,817	
Nellore-Guntoor Survey	...	20	
Madras-Gudur Survey	...	51	
Bezvada-Masulipatam Survey	...	16	
Nanjangode-Gudulur Survey	...	420	
TOTAL	159	3,610	3,769
Bombay.			
Nusseerabad-Kekri Survey	72		
Mehsana-Viramgam (Land)	545		
Anand-Petlad (Land)	—*35*		
Nadiad-Kapadvanj Survey	...	—*85*	
Broach-Jambusar Survey	...	—*63*	
Ahmedabad-Prantij Survey	...	56	
TOTAL	582	—*92*	490
GRAND TOTAL . Rx.	80,223	11,837	92,060

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section J.—Irrigation.

Revenue *Rx.* 2,272,040. Expenditure *Rx.* 2,945,019.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	122	...	1,404,737	...
	58	Portion of Land Revenue due to Irrigation (See also Account No. 13A) . . .	126	...	673,189	...
	57	Working Expenses (Abstract Account) .	123	...	...	761,445
	57 A	" " (Detailed Account) .	124	761,445	..	...
	58	Statement of Financial Results . . .	126	...	...	...
		Interest on Debt. (See Account No. 58) .	126	...	...	1,109,678
Minor Works and Navigation . .	59	Gross Receipts	128	...	194 114	...
	60	Expenditure (Abstract Account) . .	135	...	...	1,073,896
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	138	98,155	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	142	264,053	..	...
				Total .	2,272,040	2,945,019

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1891-92.

	Direct Receipts during the year.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations	Other canal produce.	Water-power	Navigation	Rents of buildings.	Fines.	Miscellaneous.	Total.
Imperial.												
N-W' Provinces and Oudh.	Rx.	Rx	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.
Betwa Canal	9,777	2	79	89	191	...	...	...	33	22	36	10,229
Total	9,777	2	79	89	191	...	...	...	33	22	36	10,229
Punjab.												
Western Jumna Canal	97,216	40,666	563	180	1,467	280	1,970	8,009	164	288	324	151,127
Bári Doáb Canal	153,184	...	1,343	...	3,771	1,137	9,440	...	115	248	602	169,840
Sirhind Canal	193,548	...	654	...	748	1,273	7,516	1,090	351	103	367	205,650
Lower Sohag and Para Canal	5,574	...	3	...	...	15	...	...	...	15	324	5,931
Chenab Canal	10,158	...	16	...	...	...	...	...	85	14	21	10,294
Sidhnai Canal	20,349	...	28	...	...	24	..	...	28	21	7	20,457
Swat River Canal	20,008	...	26	...	15	8	221		61	8	22	20,369
	500,037	(a)40,666	2,633	180	6,001	2,737	19,147	9,099	804	697	1,667	583,668
Deduct—Share of Revenue of Sirhind Canal due to Native States	...	...	5	...	425	432	2,609	300	143	1	140	4,055
Total	500,037	(a)40,666	2,628	180	5,576	2,305	16,538	8,799	661	696	1,527	579,613
Madras.												
Godávári Delta Project	...	...	...	...	511	844	...	9,629	16	...	96	11,096
Kistna Delta Project	...	...	...	136	301	460	...	3,457	259	...	218	4,831
Pennér Anicut Project	...	...	...	...	...	83	...	.	...	...	...	83
Cauvery Delta Project	...	...	...	...	224	215	...	...	6	...	24	469
Sriváikuntham Anicut Project	...	...	...	75	...	61	...	...	20	...	...	156
Sangam Anicut System	...	..	...	...	...	74	...	...	...	...	...	74
Kurnool Canal	10,932	...	...	300	...	397	...	134	58	...	21	11,842
Total	10,932	...	...	511	1,036	2,134	...	13,220	359	...	359	28,551
Bombay.												
Desert Canal	937	...	...	...	3	...	...	...	12	...	22	974
Begari Canal	1,413	...	...	...	3	...	...	...	1	...	18	1,435
Eastern Nara Works	292	...	...	...	206	...	...	...	6	...	1,540	2,044
Hathmati Canal	924	...	14	...	97	...	...	...	...	...	1	1,036
Pravara River Works—Lakh Canal	153	...	...	...	16	...	...	...	1	...	...	170
Kadva River Works	758	...	...	...	22	...	...	...	3	...	2	785
Krishna Canal	2,919	...	...	22	137	...	...	...	9	...	3	3,090
Lower Panjhra River Works	1,093	...	2	...	42	...	...	...	...	...	1	1,138
Ekruk Tank	1,227	...	286	369	706	...	...	...	1	...	22	2,611
Mutha Canals	14,382	...	180	9,329	154	...	360	...	14	...	337	24,756
Unharwáh Canal	...	...	...	...	...	...	...	...	1	...	1	2
Mhaswad Tank	1,844	...	...	...	10	...	...	...	4	...	52	1,910
Nira Canal	4,256	...	...	...	41	...	...	...	46	...	106	4,449
Total	30,198	...	482	9,720	1,437	...	360	...	98	...	2,105	44,400
Total Imperial	550,944	40,668	3,189	10,500	8,240	4,439	16,898	22,019	1,151	718	4,027	662,793

Provincial.												
Bengal.												
Orissa Project	21,726	...	5	...	92	93	...	13,590	633	...	961	37,100
Midnapore Canal	13,298	...	...	...	4	1	...	13,257	71	...	1,839	28,470
Tidal Canal	...	...	...	...	3	...	...	3,635	27	...	27	3,692
Sone Project	81,175	...	106	...	99	74	105	6,652	840	...	1,958	91,009
TOTAL	116,199	...	111	...	198	168	105	37,134	1,571	...	4,785	160 271
N.-W. Provinces and Oudh.												
Ganges Canal	235,238	11,447	164	48	9,255	...	2,683	867	66	776	1,141	261,685
Lower Ganges Canal	153,370	18,154	239	69	2,885	...	856	554	174	626	1,667	178,594
Agra Canal	46,053	8,680	100	...	4,014	...	219	768	31	102	133	60,100
Eastern Jumna Canal	74,907	1,399	27	201	3,375	...	966	15	18	269	117	81,294
TOTAL	509,568	(a)39,680	530	318	19,529	...	4,724	2,204	289	1,773	3,058	581,673
Total Provincial	625,767	(a)39,680	641	318	19,727	168	4,829	39,338	1,860	1,773	7,843	741,944
GRAND TOTAL	1,176,711	80,348	3,830	10,818	27,967	4,607	21,727	61,357	3,011	2,491	11,870	1,404,737

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1891-92.

	Imperial.					Provincial.			Grand Total.
	N.-W. P and Oudh.	Punjab.	Madras.	Bombay.	Total.	Bengal.	N.-W. P. and Oudh.	Total.	
Working Expenses and Maintenance:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Extensions and Improvements	403	20,306	12,100	6,185	38,994	881	20,968	21,849	60,843
Repairs	3,129	111,955	53,591	22,846	191,521	60,432	97,292	157,724	349,245
Establishment	(a)6,061	95,168	43,923	13,659	158,811	62,762	(c) 120,360	183,122	341,933
Tools and Plant	56	2,669	8,442	862	12,029	10,931	2,229	13,160	25,189
Profit and Loss	...	23	...	...	23	...	...	...	23
Suspense	...	...	...	...	...	...	...	...	...
Revenue Refunded	146	(b)625	126	64	961	411	1,141	1,552	2,513
TOTAL	9,795	230,746	118,182	43,616	402,339	135,417	241,990	377,407	779,746
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions	...	*17,708*	*593*	...	*18,301*	...	...	...	*18,301*
GRAND TOTAL . Rx.	9,795	213,038	117,589	43,616	384,038	135,417	241,990	377,407	761,445

(a) Includes *Rx.* 29, Charges in Civil Department for collection of Owner's Rates.
(b) Includes *Rx.* 13 on account of refund of Owners' Rates.
(c) Includes *Rx.* 1,556 for Charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during and to end of the Year 1891-92.

	Expenditure during the Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant	Profit and Loss.	Revenue refunded	Suspense.	Total.
Imperial.																
N.-W. Provinces and Oudh.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*
Lower Ganges Canal	...	...	...	...	...	...		...	29,903	...	7,769	1,126	...	...	...	38,798
Betwa Canal	403	3,129	(b) 6,061	56	...	146	...	9,795	2,710	18,493	34,806	795	...	188	..	56,992
TOTAL	403	3,129	6,061	56	...	146	...	9,795	32,613	18,493	42,575	1,921	...	188	...	95,790
Punjab.																
Western Jumna Canal	2,639	24,587	19,990	786	1	(a) 204	...	48,207	46,441	790,677	737,429	12,926	323	5,770	...	1,593,566
Bári Doab Canal	8,057	31,922	31,381	767	...	297	...	72,424	56,360	647,973	692,472	17,204	107	4,777	...	1,418,893
SirhindCanal	7,121	34,942	29,896	565	22	110	...	72,656	61,779	209,144	165,619	3,464	46	429	...	440,481
Lower Sohag and Para Canal	48	4,519	3,372	9	...	13	...	7,961	127	15,437	16,120	21	...	21	...	31,726
Chenab Canal	450	7,864	2,078	331	...	1	...	10,724	684	29,719	12,073	580	...	10	...	43,066
Sidhnai Canal	930	4,272	3,980	13	...	...	..	9,195	2,972	18,568	15,664	447	...	16	...	37,667
Swat River Canal	1,061	3,849	4,471	198	...	...	...	9,579	3,381	22,547	27,307	498	...	50	...	53,783
	20,306	111,955	95,168	2,669	23	625	...	230,746	171,744	1,734,065	1,666,684	35,140	476	11,073	...	3,619,182
Deduct—Share of Working Expenses of Sirhind Canal due from Native States.	*2,260*	*9,578*	*5,644*	*221*	...	*5*	...	*17,708*	*20,077*	*57,945*	*39,165*	*1,068*	*8*	*59*	...	*118,322*
TOTAL	18,046	102,377	89,524	2,448	23	620		213,038	151,667	1,676,120	1,627,519	34,072	468	11,014	...	3,500,860
Madras.																
Godávári Delta System	3,561	24,208	19,947	3,825	...	28	...	51,569	40,330	68[illegible],676	410,228	92,339	...	1,244	...	1,231,817
Kistna Delta System	1,453	20,859	15,322	4,376	...	33	...	42,043	20,701	413,697	243,093	52,820	...	1,442	...	731,753
Deduct—Contributions	*4*	...	*1*	...	...	...	...	*5*								
Pennér Anicut System	209	1,286	293	—*1*	...	...	...	1,787	7,735	44,334	27,342	1,114	...	1	...	80,526
Cauvery Delta System	3,891	—*3,295*	3,591	—*72*	...	1	..	4,116	49,064	431,898	173,204	10,951	...	41	...	665,158*
Deduct—Contributions	*451*	*26*	*104*	*7*	...	...	...	*588*								
Sriváikuntham Anicut System	535	542	894	—*8*	...	...	...	1,963	6,029	27,620	16,802	588	...	26	...	51,065*
Sangam Anicut System	1,271	1,645	656	—*3*	...	...	...	3,569	3,291	14,624	7,204	77	...	...	...	25,196*
Kurnool Canal (c)	966	7,976	3,053	325	...	64	...	12,384	21,835	95,610	34,329	5,137	...	371	...	157,282
Barur Tank Project	214	370	167	...	...	...	...	751	233	1,006	371	..	...	...	...	1,610
	12,100	53,591	43,923	8,442	...	126	...	118,182	149,218	1,716,465	912,573	163,026	...	3,125	—	2,944,407
Deduct—Outlay from Contributions	*455*	*26*	*105*	*7*	...		..	*593*	...	...	...	...	...	...	...	...
TOTAL	11,645	53,565	43,818	8,435	...	126	...	117,589	149,218	1,716,465	912,573	163,026	...	3,125	...	2,944,407

Bombay.																
Desert Canal	3,481	4,791	2,853	27	...	...	...	11,152	3,960	34,402	12,961	282	...	...	...	51,605
Begari Canal	2,521	2,123	1,646	24	...	...	...	6,314	7,694	129,042	32,815	651	...	1	...	170,203
Eastern Nara Works	183	5,687	1,896	511	...	...	...	8,277	3,646	146,928	66,404	2,053	...	5	...	219,036
Hathmati Canal	...	451	122	4	...	...	...	577	210	7,940	5,159	30	19	247	...	13,605
Pravára River Works—Lakh Canal	...	170	109	4	...	...	...	283	63	6,158	3,926	123	...	4	...	10,274
Kádva River Works	...	446	308	8	...	...	...	762	15	5,244	3,911	127	...	19	...	9,316
Krishna Canal	...	601	268	10	...	...	...	879	66	19,956	14,426	200	...	12	...	34,660
Lower Panjhra River Works	...	661	366	...	...	1	..	1,028	67	6,090	2,830	81	2	178	...	9,248
Ekruk Tank	...	721	509	14	...	...	...	1,244	28	18,904	11,318	218	...	...	...	30,468
Mutha Canals	...	3,514	3,562	194	...	63	...	7,333	253	62,537	31,405	513	...	414	...	95,122
Unharwáh Canal	...	591	183	8	...	...	...	782	...	5,882	1,689	57	...	...	...	7,628
Gokak Canal, First Section	...	...	...	...	...	...		...	39	1,052	759	37	...	8	...	1,895
Mhaswad Tank	...	653	442	8	...	...	...	1,103	...	4,812	2,753	49	...	...	...	7,614
Nira Canal	...	2,437	1,395	50	...	...	...	3,882	...	10,270	5,135	140	...	4	...	15,549
TOTAL	6,185	22,846	13,659	862	...	64	...	43,616	16,041	459,217	195,491	4,561	21	892	...	676,223
Total Imperial	36,279	181,917	153,062	11,801	23	956	...	384,038	349,539	3,870,295	2,778,158	203,580	489	15,219	...	7,217,280
Provincial.																
Bengal.																
Orissa Project	500	17,064	19,335	2,702	...	8	...	39,609	665	417,148	224,880	27,501	186	384	...	(d)670,764
Midnapore Canal	...	14,126	6,430	5,176	...	1	...	25,733	4,074	234,960	117,192	40,473	...	151	...	396,850
Tidal Canal	...	3,259	1,439	169	...	...	...	4,867	475	54,693	20,050	4,146	...	98	...	79,462
Sone Project	381	25,983	35,558	2,884	...	402	...	65,208	2,774	437,192	368,860	29,942	...	10,224	...	848,992
TOTAL	881	60,432	62,762	10,931	...	411	...	135,417	7,988	1,143,993	730 982	102,062	186	10,857	...	1,996,068
N.-W. Provinces and Oudh.																
Ganges Canal	11,177	40,723	51,231	1,535	...	272	...	104,938	125,013	1,061,926	1,309,089	46,785	4,948	4,548	...	2,552,309
Lower Ganges Canal	6,243	35,101	43,073	—238	...	595	...	84,774	101,031	497,392	606,221	8,615	...	2,248	...	1,215,507
Agra Canal	1,326	10,115	11,753	482	...	163	...	23,839	28,138	170,046	164,643	5,118	...	4,713	...	372,658
Eastern Jamna Canal	2,222	11,353	14,303	450	...	111	...	28,439	33,372	322,942	440,060	4,998	32	2,071	...	803,475
TOTAL	20,968	97,292	(e)120,360	2,229	...	1,141	—	241,990	287,554	2,052,306	2,520,013	65,516	4,980	13,580	...	4,943,949
Total Provincial	21,849	157,724	183,122	13,160	...	1,552	...	377,407	295,542	3,196,299	3,250,995	167,578	5,166	24,437	...	6,940,017
GRAND TOTAL	58,128	339,641	336,184	24,961	23	2,508	..	761,445	645,081	7,066,594	6,029,153	371,158	5,655	39,656	...	14,157,297

(a) Includes Rx. 13 on account of refund of Owner's Rate.

* Approximate figures, and subject to revision, as they include direct and indirect charges.
(b) Includes Rx. 29, Charges in Civil Department for collection of Owner's Rate.
(c) This canal was purchased from the late Madras Irrigation and Canal Company.
(d) Excludes Rx. 695, Outlay in England.
(e) Includes Rx. 1,556, Charges in Civil Department.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	(a) Estimated cost of construction, including Exchange but excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. During 1891-92. (For details, *see* pages 107 and 203.)	To end of 1891-92.	REVENUE Direct Receipts (Water-rates, etc. for details, *see* pages 122 and 123).	Irrigation Land Revenue collected in the Civil Department.
Bengal.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Orissa Project	1	3,139,622	38,874	2,460,662	37,100	...
Midnapore Canal	2	837,309	1,447	825,871	28,470	...
Tidal Canal	3	254,185	23,492	223,271	3,692	...
Sone Project	4	2,788,870	20,410	2,573,209	91,009	...
TOTAL	...	7,019,986	84,223	6,083,013	160,271	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,923,592	16,905	2,701,966	261,685	69,008
Lower Ganges Canal	6	2,773,951	21,711	3,121,562	178,594	20,959
Agra Canal	7	871,752	2,516	851,663	60,100	...
Eastern Jumna Canal	8	344,191	6,502	325,009	81,294	24,614
Betwa Canal	9	425,141	991	397,499	10,229	...
TOTAL	...	7,338,627	48,625	7,397,699	591,902	114,581
Punjab.						
Western Jumna Canal	10	1,100,072	4,692	1,067,149	151,127	...
Ditto, Sirsa Branch, British Outlay	11	289,269	56,771	116,686	...	...
Ditto, Contributional Outlay	12	108,430	28,364	50,622	...	...
Bari Doáb Canal	13	1,581,547	2,137	1,582,529	169,840	24,988
Sirhind Canal, State Outlay	14	2,314,811	33,499	2,246,940	201,595	...
Ditto, Contributional Outlay	15	1,423,970	—1,590	1,378,604	4,055	...
Lower Sohag and Para Canal	16	72,811	928	67,450	5,931	6
Chenab Canal	17	998,500	350,635	905,451	10,294	112
Sidhnai Canal	18	96,238	2,738	93,298	20,457	...
Jhelum Canal	19	1,202,407	23	891	...	...
Swat River Canal	20	354,581	1,000	348,589	20,369	...
	21	9,542,636	479,197	7,858,209	583,668	25,106
Deduct.—Contribution Outlay on Sirhind Canal and Sirsa Branch, Western Jumna Canal	22	*1,532,400*	*26,774*	*1,429,226*	*4,055*	...
TOTAL	...	8,010,236	452,423	6,428,983	579,613	25,106
Madras.						
Godávári Delta System	23	1,093,433	6,655	1,090,938	11,096	215,151
Kistna Delta System	24	1,391,978	42,890	973,763	4,831	173,970
Pennér Anicut System	25	163,376	62	163,287	83	288
Cauvery Delta System	26	166,293	...	165,606	469	68,996
Sriváikuntham Anicut System	27	136,152	...	135,103	156	10,311
Sangam Anicut System	28	306,500	1,649	299,636	74	814
Kurnool Canal	29	...	—58	2,164,072	11,842	1,824
Barur Tank Project	30	40,039	349	39,373	...	521
Periyar Project	31	542,500	110,248	376,858	...	..
Rushikulya Canal	32	394,000	64,047	247,473	...	...
TOTAL	..	4,234,271	225,842	5,656,109	28,551	471,875
Bombay.						
Desert Canal	33	123,479	388	122,089	974	1,609
Bégari Canal	34	162,561	...	162,561	1,435	24,710
Eastern Nara Works	35	532,799	8,517	521,582	2,044	41,458
Hathmati Canal	36	49,470	...	49,093	1,036	...
Pravara River Works—Lakh Canal	37	37,519	22	35,273	170	...
Kadvá River Works	38	75,006	120	69,158	785	60
Krishna Canal	39	82,907	623	80,209	3,090	83
Lower Panjhra River Works	40	44,449	361	43,708	1,138	664
Ekruk Tank	41	122,824	...	122,812	2,611	...
Mutha Canals	42	605,323	9	607,992	24,756	...
Unharwáh Canal	43	34,543	...	33,183	2	1,552
Gokak Canal—First Section	44	40,594	...	40,095	...	...
Mhuswad Tank	45	202,433	—17	197,409	1,910	12
Nira Canal	46	487,938	11,844	497,678	4,449	...
Chankapur Tank	47	70,154	67	6,324	...	...
Maladevi Tank	48	91,498	...	3,395	...	...
TOTAL	...	2,763,497	21,934	2,592,561	44,400	70,148
Stores and Reserve	49	...	...	94	...	...
GRAND TOTAL	...	...	833,047	28,158,459	1,404,737	681,710

(a) The term *Indirect Charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In cases where the charges for Establishment and Tools and Plant were omitted from the estimate, these have been added.

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

During 1891-92.		Working Expenses, 1891-92 (for details, see pages 124 and 125).	Excluding Interest.				Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	Including Interest.				No. of Items.
					Rate per cent.					Rate per cent.		
Less Collection Charges in the Civil Department.	Total Revenue.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure	Of Excess Revenue.	Of Excess Expenditure.	
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	37,100	39,609	...	2,509	...	·10	97,649	...	100,158	...	4·07	1
...	28,470	25,733	2,737	...	·33	...	33,006	...	30,269	...	3·66	2
...	3,692	4,867	...	1,175	...	·53	8,461	...	9,636	...	4·31	3
...	91,009	65,208	25,801	...	1·00	...	102,520	...	76,719	...	2·98	4
...	160,271	135,417	24,854	...	·41	...	241,636	...	216,782	...	3·56	...
...	330,693	104,938	225,755	...	8·35	..	107,741	118,014	...	4·37	...	5
...	199,553	84,774	114,779	...	3·68	...	124,428	...	9,649	...	·31	6
...	60,100	23,839	36,261	...	4·26	...	34,016	2,245	...	·26	...	7
...	105,908	28,439	77,469	...	23·84	...	12,870	64,599	...	19·88	...	8
...	10,229	9,795	434	...	·11	...	15,880	...	15,446	...	3·88	9
...	706,483	251,785	454,698	...	6·15	...	294,935	159,763	...	2·16	...	...
...	151,127	48,207	102,920	...	9·64	...	42,592	60,328	...	5·65	...	10
...	...	...	...	...	...	...	3,532	...	3,532	...	3·03	11
...	...	...	...	...	...	...	1,458	...	1,458	..	2·88	12
...	194,828	72,424	122,404	...	7·73	...	63,258	59,146	...	3·74	...	13
...	201,595	54,948	146,647	...	6·52	...	89,208	57,439	..	2·56	...	14
...	4,055	17,708	...	13,653	...	·99	55,176	...	68,829	...	4·99	15
...	5,937	7,961	...	2,024	...	3·00	2,679	...	4,703	...	6·97	16
...	10,406	10,724	...	318	...	·03	29,205	...	29,523	...	3·26	17
...	20,457	9,195	11,262	...	12·07	...	3,677	7,585	...	6·13	...	18
...	..	...	...	...	...	...	35	...	35	...	3·93	19
...	20,369	9,579	10,790	..	3·09	...	13,924	..	3,134	...	·90	20
...	608,774	230,746	378,028	...	4·81	...	304,744	73,284	...	·93	...	21
...	*4,055*	*17,708*	*—13,653*	...	...	·95	*56,634*	*—70,287*	...	...	4·92	22
...	604,719	213,038	391,681	...	6·09	...	248,110	143,571	...	2·23	...	...
...	226,247	51,569	174,678	...	16·01	...	43,505	131,173	..	12·02	...	23
...	178,801	42,038	136,763	...	14·04	...	38,093	98,670	...	10·13	...	24
...	371	1,787	...	1,416	...	·87	6,530	..	7,946	...	4·86	25
...	69,465	3,528	65,937	...	39·81	...	6,624	59,313	...	35·82	...	26
...	10,467	1,963	8,504	...	6·29	...	5,404	3,100	...	2·29	...	27
...	888	3,569	...	2,681	...	·89	11,953	...	14,634	...	4·88	28
...	13,666	12,384	1,282	...	·06	...	86,564	...	85,282	...	3·94	29
...	521	751	...	230	...	·58	1,568	...	1,798	...	4·57	30
...	...	...	...	...	...	...	12,870	...	12,870	...	3·41	31
...	...	...	...	...	...	...	8,618	...	8,618	...	3·48	32
...	500,426	117,589	382,837	...	6·77	...	221,729	161,108	...	2·85	...	...
151	2,432	11,152	...	8,720	...	*7·14*	4,876	...	13,596	...	11·13	33
2,455	23,690	6,314	17,376	...	10·68	...	6,502	10,874	...	6·69	...	34
4,201	39,241	8,277	30,964	..	5·94	...	20,693	10,271	...	1·97	...	35
46	990	577	413		·84	...	1,964	...	1,551	...	3·16	36
8	162	283	...	121	...	34	1,411	...	1,532	...	4·34	37
38	807	762	45	...	·06		2,764	...	2,719	...	3·93	38
177	2,996	879	2,117	..	2·63	...	3,196	...	1,079	...	1·34	39
151	1,651	1,028	623	...	1·43	...	1,741	...	1,118	...	2·56	40
62	2,549	1,244	1,305	...	1·06	...	4,912	...	3,607	...	2·94	41
718	24,038	7,333	16,705	...	2·75	...	24,320	...	7,615	...	1·25	42
143	1,411	782	629	...	1·90	..	1,327	...	698	...	2·10	43
...	...	...	...	...	...	...	1,603	...	1,603	...	4·00	44
98	1,824	1,103	721	...	·36	...	7,897	..	7,176	...	3·63	45
213	4,236	3,882	354	...	·07	...	19,670	...	19,316	...	3·88	46
...	...	...	...	...	...	...	252	...	252	...	3·98	47
...	...	...	...	...	...	...	136	...	136	...	4·00	48
8,521	106,027	43,616	62,411	...	2·41	...	103,264	...	40,853	...	1·58	...
...	...	...	...	...	...	...	4	...	4	...	4·25	49
8,521	2,077,926	761,445	1,316,481	...	4·67	...	1,109,678	206,803	...	·73	...	

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1891-92.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
Imperial.	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana.												
Tanks in Todghur Sub-Collectorate	111	...	...	...	...	...	...	...	...	4	11	126
" Ajmere "	210	...	...	...	...	1	...	...	1	3	90	305
" Beawar "	364	...	...	...	...	1	...	...	1	...	66	432
TOTAL	685	...	...	...	...	2	...	...	2	7	167	863
Baluchistan.												
Shebo Canal	1,385	...	...	...	...	...	...	...	...	...	2	1,387
Khusdil Khan Reservoir	254	...	...	...	...	...	...	...	...	...	...	254
TOTAL	1,639	...	...	.	...	...	...	...	..	...	2	1,641
Punjab.												
Upper Sutlej Inundation Canals	1,786	...	2	...	615	180	...	...	36	51	165	2,835
Lower Sutlej and Chenab Inundation Canals	17	...	...	...	...	...	...	...	18	74	45	154
Indus Inundation Canals	...	...	1	...	222	6,317	...	...	...	67	9,264	(a) 15,871
Shahpur Canal	4,725	...	3	...	91	10	...	1	...	...	8	4,838
TOTAL	6,528	...	6	...	928	6,507	...	1	54	192	9,482	23,698
Bombay.												
Sindh.												
Sukkur Canal	136	...	...	...	86	...	...	...	2	...	88	312
Ghar Canal	244	...	...	...	321	...	...	...	17	...	440	1,022
Mehrabwah Canal	...	...	...	...	1	...	...	...	...	...	15	16
Alibhur Cutchery Canal	71	...	...	...	4	...	...	...	...	...	...	75
Great Marak Canal	246	...	...	...	22	...	...	...	...	...	12	280
Surfrazwah Canal	195	...	...	...	11	...	...	...	...	...	6	212
Fulaili Canal	2,584	...	...	...	177	...	...	...	...	3	468	3,232
	3,476	...	...	...	622	...	...	...	19	3	1,029	5,149

Deccan and Gujarat.												
Khari Cut	653	...	...	...	52	...	...	...	...	...	13	718
Hartala Tank	12	...	...	...	1	...	...	...	...	...	71	84
Mhaswa Tank	45	...	...	...	39	...	...	...	1	...	6	91
Jamda Canal	273	...	...	...	85	...	...	...	7	...	4	369
Pravara River Works—Ojhar Canal	535	...	...	...	20	...	...	...	1	...	9	565
Bhatodi Tank	382	...	...	...	3	...	...	...	1	...	30	416
Matoba Tank	1,274	...	...	...	11	...	...	...	...	...	8	1,293
Kasurdi Tank	34	...	...	...	2	...	...	...	...	...	16	52
Shirsuphal Tank	312	...	...	...	13	...	...	...	...	...	2	327
Bhadalwadi Tank	347	...	...	...	2	...	...	...	...	...	19	368
Koregaon Tank	53	...	...	...	1	...	...	...	...	...	...	54
Ashti Tank	344	...	3	...	145	...	...	...	1	...	10	503
Rewari Canal	491	...	...	...	6	...	...	...	...	...	...	497
Upper Man River Works	393	...	...	...	9	...	...	...	6	...	1	409
Yerla River Irrigation Works	891	...	...	...	61	...	...	...	4	...	...	956
Chickli Canal	192	...	...	...	11	...	...	...	...	...	...	203
Maini Tank	719	...	...	...	12	...	...	...	3	...	1	735
Muchkundi Tank	6	...	...	...	19	...	...	...	...	...	...	25
Dambal Tank	15	...	...	...	23	...	...	...	...	...	...	38
Medleri Tank	39	...	...	...	1	...	...	...	...	...	...	40
Madag Tank	387	...	...	...	15	...	...	...	...	...	...	402
Asundi Tank	18	...	...	...	...	...	...	...	...	...	...	18
Parsal Tank	104	...	...	...	...	...	...	...	...	...	...	104
	7,519	...	3	...	531	...	...	...	24	...	190	8,267
TOTAL	10,995	...	3	...	1,153	...	...	...	43	3	1,219	13,416
Carried forward	19,847	...	9	...	2,081	6,509	...	1	99	202	10,870	39,618

(a) Inclusive of Rs. 0.180 Silt clearance Rate.

No. 59—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1891-92—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	19,847	...	9	...	2,081	6,509	...	1	99	202	10,870	39,618
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sindh.												
Shikârpur Canals	593	...	...	...	154	...	...	...	41	...	96	884
Hyderabad Canals	1,306	...	...	...	174	...	...	...	1	3	223	1,707
Fulaili Canals	50	...	...	...	17	...	...	...	...	...	23	90
Karachi Canals	431	...	...	...	103	...	...	...	...	...	426	960
Western Nara	742	...	...	...	379	...	...	...	2	1	1,171	2,295
Deccan and Gujarat.												
Irrigation Works, Ahmedabad Collectorate	9	...	...	...	...	...	...	...	...	...	...	9
" " Kaira Collectorate	35	...	...	...	26	...	...	...	...	...	...	61
" " Nasik Collectorate	116	...	...	...	...	...	...	...	...	...	28	144
" " Khandeish Collectorate	...	...	...	...	...	...	...	...	...	...	7	7
" " Bijapur District	15	...	...	...	33	...	...	...	...	...	...	48
" " Surat Collectorate	...	...	...	...	...	...	...	...	...	...	33	33
" " Poona District	69	...	...	...	...	...	...	...	...	...	...	69
" " Dharwar District	42	...	...	...	21	...	...	...	...	...	52	115
" " Ahmednagar	...	...	...	...	...	...	...	...	...	...	1	1
TOTAL	3,408	...	...	...	907	...	...	...	44	4	2,060	6,423
Punjab.												
Muzuffergurh Canal	...	...	1	...	...	...	...	...	...	102	6	109
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma.												
Shwebo division	...	...	...	...	...	...	...	...	14	...	...	14
Total Imperial	23,255	...	10	...	2,988	6,509	...	1	157	308	12,936	46,164

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
N.-W. Provinces and Oudh.												
Dún Canals	3,116	239	184	...	90	...	2,409	...	...	26	9	6,073
Rohilkund Canals	7,337	831	35	...	287	...	141	...	...	53	31	8,715
Bijnor Canals	1,605	201	...	...	449	...	12	...	...	2	3	2,272
Bundelkhund Irrigation Works { Jhansi Lakes	105	...	1	...	5	...	...	...	...	1	55	167
Bundelkhund Irrigation Works { Hamirpur Lakes	290	...	20	...	9	...		...	...	1	34	354
TOTAL	12,453	(a) 1,271	240	...	840	...	2,562	...	...	83	132	17,581
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	...	16	...	51,513	562	...	444	52,535
Orissa Coast Canal	...	...	...	...	...	...	...	6,005	34	...	173	6,212
Sarun Project	1,578	...	...	...	3	1	...	...	...	...	1	1,583
TOTAL	1,578	...	...	...	3	17	...	57,518	596	...	618	60,330
Madras.												
Chembrambakam Tank	...	...	...	...	...	1	...	...	...	...	...	1
Madras Water-supply and Irrigation Extension Project	...	...	...	1,440	...	4	...	...	...	...	...	1,444
Buckingham Canal	...	...	...	...	...	172	...	9,574	11	...	76	9,833
Vedaraniem Canal	...	...	...	...	...	...	...	123	...	...	...	123
Palar Anicut System	...	...	...	...	...	128	...	...	1	...	2	131
Poimey do.	...	...	...	...	...	62	...	...	...	...	11	73
Pelandorai do.	...	...	...	...	...	11	...	...	...	...	...	11
Cheyar do.	...	...	...	...	...	58	...	...	...	...	...	58
Shatiatope do.	...	...	...	...	...	20	...	...	...	...	...	20
Mehmathur do.	...	...	...	...	...	1	...	...	...	...	...	1
Tirukoilúr do.	...	...	...	...	...	37	...	...	...	...	...	37
Lower Coleroon do.	...	...	...	...	...	76	...	...	...	...	...	76
Muradur do.	...	...	...	...	...	107	...	...	...	...	...	107
Thadapalli Channel	...	...	...	...	...	1	...	...	...	...	...	1
Calingarayen Channel	...	...	...	...	...	22	...	...	...	...	...	22
TOTAL	...	...	...	1,440	...	700	...	9,697	12	...	89	11,938
Carried forward {	14,031	(a) 1,271	240	1,440	843	717	2,562	67,215	608	83	839	89,849
Carried forward {	23,255	...	10	...	2,988	6,509	...	1	157	308	12,936	46,164

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1891-92—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	23,255	...	10	...	2,988	6,509	...	1	157	308	12,936	46,164
Provincial—*continued.*	14,031	1,271	240	1,440	843	717	2,562	67,215	608	83	839	89,849
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued*												
Bombay.												
Gokak Canal, 1st Section, and Storage Works	902	...	...	...	8	...	771	...	8	—	...	1,689
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	19,272	8	...	17	19,297
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal: Eden Canal	943	...	6	...	...	...	...	...	...	...	67	1,016
Bengal: Madhuban Canal	...	...	...	...	...	4	...	...	1	...	4	9
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	3,552	..	...	...	3,552
Madras	...	...	...	...	23	1,068	...	49	15	...	97	1,252
Punjab	...	...	...	...	...	...	...	...	...	...	(*a*)6,803	(*a*)6,803
TOTAL	943	...	6	...	23	1,072	...	3,601	16	...	6,971	12,632
Total Provincial	15,876	1,271	246	1,440	874	1,789	3,333	90,088	640	83	7,827	123,467

Incorporated Local Funds.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)4,177	(a)4,177
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,268	(a)1,268
Punjab	...	...	...	...	...	...	...	...	...	...	(a)2,979	(a)2,979
Total Incorporated Local	...	...	...	...	...	...		...	...	...	(a)8,424	(a)8,424
Total Irrigation and Navigation	39,131	1,271	256	1,440	3,862	8,298	3,333	90,089	797	391	29,187	178,055
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bombay.												
Sindh	...	...	...	...	38	...	...	...	2	...	51	91
Deccan and Gujarat	...	...	...	...	14	...	...	...	...	...	68	82
Total Imperial	...	...	...	...	52	...	...	...	2	...	119	173
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	2	...	...	...	100	...	...	102
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal	...	...	...	...	1	306	...	...	212	...	(b) 12,392	12,911
Madras	...	...	...	...	547	2,057	...	...	...	...	269	2,873
Total Provincial	...	...	...	...	550	2,363	...	...	312	...	12,661	15,886
Total Agricultural	...	...	...	...	602	2,363	...	...	314	...	12,780	16,059
GRAND TOTAL	39,131	(a)1,271	256	1,440	4,464	10,661	3,333	90,089	1,111	391	41,967	194,114

(a) Recoveries accounted for by the Civil Department.
(b) Includes Rs. 11,769, recoveries by the Civil Department.

SUMMARY of RECEIPTS from MINOR WORKS and NAVIGATION.

PROVINCES.	IMPERIAL.					PROVINCIAL.					LOCAL.	TOTAL.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	TOTAL.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	TOTAL.	Works for which Revenue and Capital Accounts are not kept.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . .	2,504	...	...	...	2,504	...	...	...	...	...	...	2,504
Burma . . .	...	...	14	...	14	...	...	3,552	102	3,654	4,177	7,845
Bengal . . .	...	...	...	...	...	60,330	19,297	1,025	12,911	93,563	1,268	94,831
North-Western Provinces and Oudh . . .	...	...	...	...	...	17,581	...	...	...	17,581	...	17,581
Punjab . . .	23,698	109	...	...	23,807	...	...	6,803	...	6,803	2,979	33,589
Madras . . .	...	...	...	...	...	11,938	...	1,252	2,873	16,063	...	16,063
Bombay . . .	13,416	6,423	...	173	20,012	1,689	...	...	...	1,689	...	21,701
TOTAL .	39,618	6,532	14	173	46,337	91,538	19,297	12,632	15,886	139,353	8,424	194,114

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1891-92.

IRRIGATION AND NAVIGATION.	Imperial.							Provincial.							Local.					Grand Total.
	India.		Upper Burma.	N.-W. P. and Oudh.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W.P. and Oudh.	Punjab	Madras.	Bombay.	Total.	Lower Burma	Upper Burma.	Punjab.	Madras.	Total.	
	Rajputana	Baluchistan.																		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Capital Outlay:																				
Works—*see* page 138	18,390	1,107	...	...	4,859	5,371	29,727	...	14,232	1,396	...	25,884	3,164	44,676	...	...	...	...	...	74,403
Establishment	3,161	64	...	...	1,074	1,537	5,836	...	4,890	309	...	5,653	574	11,426	...	...	...	...	...	17,262
Tools and Plant	300	4	...	...	11	157	472	...	5,594	...	...	29	—*361*	5,262	...	...	...	...	...	5,734
Suspense	583	—*152*	...	...	642	...	1,073	...	586	225	...	...	...	811	...	...	...	...	...	1,884
	22,434	1,023	...	...	6,586	7,065	37,108	...	25,302	1,930	.	31,566	3,377	62,175	...	...	...	...	...	99,283
Less Receipts on Capital Account	...	...	...	...	...	...	...	...	*1,122*	...	...	*6*	...	*1,128*	...	...	...	...	...	*1,128*
NET TOTAL	22,434	1,023	...	...	6,586	7,065	37,108	...	24,180	1,930	...	31,560	3,377	61,047	...	..	...	...	...	98,155
Revenue Outlay:																				
Works—*see* page 142	17	...	...	...	3,253	2,845	6,115	...	3,629	2,138	...	9,817	. .	15,584	...	...	...	...	...	21,699
Repairs	8,501	2,249	...	...	23,245	34,527	68,522	...	23,008	4,613	...	34,501	262	62,384	...	...	...	...	...	130,906
Establishment	1,547	960	...	...	18,578	10,402	31,487	...	13,406	(*a*)9,309	...	11,372	150	34,237	...	...	...	...	...	65,724
Tools and Plant	—*35*	53	. .	...	549	237	804	...	1,581	63	...	284	20	1,948	...	...	...	..	...	2,752
Revenue refunded	.	...	...	...	13	5	18	...	19	6	...	9	1	35	...	...	...	...	...	53
Profit and Loss	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	—*25*	...	—*25*	...	...	...	...	...	...	..	...	...	..	.	...	—*25*
TOTAL	10,030	3,262	...	...	45,613	48,016	106,921	...	41,643	16,129	...	55,983	433	114,188	...	..	...	. .	...	221,109
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
New Works	...	...	5,155	...	709	16,121	21,985	...	...	...	15,933	...	...	15,933	...	...	...	...	...	37,918
Repairs	...	...	366	...	1,517	50,835	52,718	...	6,270	...	...	. .	...	6,270	...	...	...	...	...	58,988
Establishment	...	...	1,270	...	4,434	20,334	26,038	...	4,584	..	1,326	...	...	5,910	...	...	...	...	...	31,948
Tools and Plant	...	...	83	...	64	359	506	...	133	...	429	...	...	562	...	..	...	...	...	1,068
Revenue refunded	...	...	...	...	6	2	8	...	23	...	.	...	...	23	...	...	...	...	...	31
Profit and Loss	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...
Suspense	...	...	...	...	...	...	...	...	—*302*	...	.	...	...	—*302*	...	...	...	...	...	—*302*
TOTAL	...	...	6,874	...	6,730	87,651	101,255	...	10,708		17,688	...	...	28,396	...	...	...	...	...	129,651
Carried forward	32,464	4,285	6,874	..	58,929	142,732	245,284	...	76,531	18,059	17 688	87,543	3,810	203,631	...	...	...	...	...	448,915

(*a*) Includes Rx. 85, Outlay by Civil Officers for collection of Owner's Rates.

No. 60.—Abstract Account of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1891-92—*continued.*

	Imperial.							Provincial.							Local.						Grand Total.
	India.		Upper Burma.	N.-W.P. and Oudh.	Punjab.	Bombay	Total.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.	Lower Burma.	Upper Burma.	Bengal.	Punjab.	Madras.	Total.	
	Rajputana.	Baluchistan.																			
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IRRIGATION AND NAVIGATION—*continued.*																					
Brought forward	32,464	4,285	6,874	...	58,929	142,732	245,284	...	76,531	18,059	17,688	87,543	3,810	203,631	...	...	...	...	...	...	448,915
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
New Works	64	...	5,873	...	...	...	5,937	12,679	1	...	...	57,964	...	70,644	257		...	...	...	257	76,838
Repairs	...	...	7,067	...	...	...	7,067	2,626	2,592	...	(a)500	149,803	...	155,521	158	4,337a	...	(a)518	...	5,013	167,601
Establishment	11	...	2,928	...	...	...	2,939	3,973	954	...	a4,008	57,607	...	66,542	62	...	...	(a)101	...	163	69,644
Tools and Plant	10	...	191	...	...	...	201	8,894	70	...	...	1,853	...	10,817	4	..	...	...	...	4	11,022
Revenue Refunded	...	...	...	...	...	...	...	...	4	...	...	...	...	4	...	...	...	(a)3	...	3	7
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	—58	...	...	...	—58	—27	..	...	...	...	...	—27	...	...	...	...	...	...	—85
TOTAL	85	...	16,001	...	...	...	16,086	28,145	3,621	..	4,508	267,227	...	303,501	481	4,337	...	622	...	5,440	325,027
TOTAL IRRIGATION AND NAVIGATION	32,549	4,285	22,875	...	58,929	142,732	261,370	28,145	80,152	18,059	22,196	354,770	3,810	507 132	481	4,337	...	622	...	5,440	773,942
AGRICULTURAL.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Revenue Outlay: (*See* page 142.)																					
Works	...	...	...	...	...	...	...	30,416	...	...	...	...	...	30,416	...	...	...	...	210	210	30,626
Repairs	...	...	...	...	...	...	...	4,168	...	...	...	...	...	4,168	...	...	...	...	...	...	4,168
Establishment	...	...	...	...	...	...	...	7,934	...	...	...	...	..	7,934	...	...	...	...	...	...	7,934
Tools and Plant	...	...	...	...	...	...	...	—88	...	...	...	...	...	—88	...	...	...	...	...	...	—88
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	304	...	...	...	...	...	304		...	...	...	...	...	304
TOTAL	...	...	...	...	...	...	...	42,734	...	...	...	...	...	42,734	...	...	...	...	210	210	42,944

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	34,902	...	248	6,577	41,727	14,723	17,854	7,653	...	9,381	...	49,611	...	...	...	...	1,807	1,807	93,145
Repairs	...	...	27,736	332	125	7,880	36,073	4,127	39,872	691	...	26,815	...	71,505	4	...	...	...	327	331	107,909
Establishment	...	...	14,398	76	86	3,985	18,545	4,114	b18,413	1,815	...	8,379	...	32,721	1	...	a1,342	..	...	1,343	52,609
Tools and Plant	...	...	939	5	2	125	1,071	209	938	53	...	528	...	1,728	...	...	...	...	...	...	2,799
Revenue refunded	...	...	...	...	...	...	...	.	2	...	...	26	...	28	...	...	...	...	...	...	28
Suspense	...	...	...	...	...	316	316	...	204	...	...	...	...	204	...	...	...	...	...	...	520
TOTAL	...	...	77,975	413	461	18,883	97,732	23,173	77,283	10,212	..	45,129	...	155,797	5	...	1,342	...	2,134	3,481	257,010
TOTAL AGRICULTURAL	...	...	77,975	413	461	18,883	97,732	65,907	77,283	10,212	...	45,129	...	198,531	5	...	1,342	...	2,344	3,691	299,954
GRAND TOTAL	32,549	4,285	100,850	413	59,390	161,615	359,102	94,052	157,435	28,271	22,196	399,899	3,810	705,663	486	4,337	1,342	622	2,344	9,131	1,073,896
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England £	...	...	...	...	...	87	87	...	...	...	...	...	...	...	...	...	...	...	..	...	87
DEDUCT—Exchange Rx.	...	...	...	...	...	38	38	...	...	...	...	...	...	...	...	..	...	...	...	...	38
NET OUTLAY IN INDIA Rx.	32,549	4,285	100,850	413	59,390	161,490	358,977	94,052	157,435	28,271	22,196	399,899	3,810	705,663	486	4,337	1,342	622	2,344	9,131	1,073,771

IN ENGLAND	£	87
EXCHANGE ON CHARGES IN ENGLAND	Rx.	38
GRAND TOTAL, AS ABOVE	Rx.	1,073,896

(a) Outlay by Civil Officers.

(b) Includes Rx. 1,455, Collection charges in the Civil Department.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Burma. Upper.	Burma. Lower.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	England.	Exchange.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
Imperial	36,834	100,850	...	...	413	59,390	...	161,490	358,977	87	38	359,102
Provincial	...	...	94,052	157,435	28,271	22,196	399,899	3,810	705,663	...	...	705,663
Local	...	4,337	486	1,342	...	622	2,344	...	9,131	...	...	9,131
		105,187	94,538									
TOTAL	36,834	199,725		158,777	28,684	82,208	402,243	165,300	1,073,771	87	38	1,073,896

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1891-92.

IRRIGATION AND NAVIGATION.	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account	Net Total.	Works.	Establishment	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	Total.	Less Receipts on Capital Account.	Net Total.
Imperial.																	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																	
Rajputana.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tanks in Ajmere Sub-Collectorate	14,784	2,541	111	...	583	...	...	18,019	88,412	14,174	1,390	355	673	17	105,021	98	104,923
" " Beawar " "	...	...	...	...	...	...	...	...	47,755	10,690	1,322	...	...	...	59,767	40	59,727
" " Todghur " "	3,606	620	189	...	...	...	...	4,415	15,524	2,216	296	...	...	...	18,036	...	18,036
TOTAL	18,390	3,161	300	...	583	...	...	22,434	151,691	27,080	3,008	355	673	17	182,824	138	182,686
Baluchistan.																	
Khush-Dil Khan Reservoir	1,068	55	3	...	...	...	...	1,126	77,447	8,493	2,549	...	...	...	88,489	...	88,489
Nari Canal	...	...	...	...	...	...	...	...	2,171	499	33	...	...	...	2,703	...	2,703
Shebo Canal	39	9	1	...	...	...	152	—103	54,047	7,966	2,290	1	32	...	64,336	37	64,299
Mackka Tanks and Zara Karez	...	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
TOTAL	1,107	64	4	...	...	...	152	1,023	134,725	17,064	4,941	1	32	...	156,763	37	156,726
Punjab.																	
Upper Sutlej Inundation Canals	2,165	454	9	...	...	...	...	2,628	48,042	6,964	1,325	...	...	...	56,331	8	56,323
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	...	...	66,365	8,720	67	...	...	...	75,152	6,362	68,790
Shahpur and Sahiwal Canals	2,694	620	2	...	642	...	...	3,958	6,458	742	2	...	642	..	7,844	..	7,844
Madhopore Workshops	...	...	...	...	...	...	...	...	25,590	...	41,330	...	..	...	66,920	24,505	42,415
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	...	2,802	40,866	444	...	..	...	44,112	23	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	...	929	29,676	174	...	..	...	30,779	24	30,755
TOTAL	4,859	1,074	11	...	642	...	...	6,586	159,796	88,052	43,404	...	642	...	291,894	30,922	260,972
Bombay.																	
Deccan and Gujarat.																	
Lower Punjhra River Works	243	118	...	...	...	...	...	361	2,234	580	...	...	...	...	2,814	...	2,814
Kadva River Works	55	25	40	...	...	...	...	120	8,425	1,937	—225	...	...	...	10,137	..	10,137
Pravara River Works—Ojhar Canal	44	22	...	...	...	...	...	66	22,842	7,485	453	..	...	...	30,780	14	30,766
" " " Lakh "	15	7	...	...	...	...	...	22	431	175	17	...	...	...	623	..	623
Mutha Canals	7	3	...	...	...	...	...	10	17,834	9,361	972	...	...	...	28,167	15	28,152
Khari Cut	13	35	...	...	...	...	...	48	12,899	3,166	213	...	...	...	16,278	18	16,260
Jamda Canal	585	284	...	...	...	...	...	869	78,326	19,121	1,273	...	...	...	98,720	2	98,718
Bhatodi Tank	18	9	...	...	...	...	...	27	27,385	7,018	935	...	...	...	35,338	69	35,269
Matoba Tank	...	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	1	18,814
Shirsuphal Tank	31	16	...	...	...	...	...	47	15,614	3,515	286	...	...	...	19,415	...	19,415
Bhadalwadi Tank	...	...	...	...	...	...	...	...	15,700	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	...	...	...	...	...	...	...	...	3,004	766	23	...	...	...	3,793	...	3,793
Ashti Tank	211	103	3	...	...	...	...	317	60,393	14,407	812	...	...	...	75,612	539	75,073

Rewari Canal	14	5	1	...	..	...	...	20	4,643	958	1	...	...	...	5,602	...	5,602
Upper Mán River Works (a)	83	26	2	...	...	...	...	111	30,742	9,347	677	...	...	...	40,766	24	40,742
Yerla River Irrigation Works (b)	411	130	20	...	...	...	...	561	50,461	10,539	717	...	...	...	61,717	237	61,480
Maini Tank	—154	—52	10	...	...	...	...	—196	26,653	9,836	331	...	...	...	36,820	54	36,766
Muchkundi Tank	...	...	...	...	...	...	...	...	11,184	2,637	228	...	...	..	14,049	27	14,022
Madag Tank	...	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	...	...	...	...	...	...	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	86	55	81	...	...	...	...	222	15,257	4,026	973	...	...	...	20,256	7	20,249
Gokak Canal, Second Section	99	36	...	...	...	...	...	135	9,204	7,002	1,425	...	...	...	17,631	...	17,631
*Ditto, Storage Works	...	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Sabarmati Project Survey	...	..	...	...	...	...	...	...	505	3,029	...	...	...	...	3,534	...	3,534
Mavinkop Tank	...	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761
Dambal Tank	...	...	...	...	...	..	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswad Tank	...	...	...	...	...	...	...	...	10,280	2,677	114	...	...	...	13,071	1	13,070
Wadali Canal	...	...	...	...	...	...	...	...	2,001	510	160	...	...	...	2,671	...	2,671
Kasurdi Tank	...	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	...	689	170	13	...	...	...	872	...	872
	1,761	822	157	...	...	...	...	2,740	490,253	140,550	12,251	...	...	...	643,054	1,029	642,025
Deduct—Outlay from Contributions (c)	...	...	...	...	...	...	..	...	1,997	1,065	...	...	...	...	(c)3,062	...	3,062
	1,761	822	157	...	...	...	...	2,740	488,256	139,485	12,251	..	...	...	639,992	1,029	638,963
Sindh.																	
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fulaili Canal	3,610	715	...	...	...	...	...	4,325	91,740	18,699	65	...	...	...	110,504	2	110,502
Great Marak Canal	...	..	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	16	132,875
	3,610	715	...	...	...	...	...	4,325	270,113	52,258	1,724	...	...	...	325,095	26	325,069
Deduct—Outlay from Contributions (d)	...	...	...	...	...	...	...	...	2,660	259	...	...	...	...	(d)2,919	...	2,919
	3,610	715	...	...	..	...	...	4,325	267,453	52,999	1,724	...	...	...	322,176	26	322,150
TOTAL	5,371	1,537	157	...	...	...	...	7,065	755,709	192,484	13,975	...	...	...	962,168	1,055	961,113
Total Imperial	29,727	5,836	472	...	1,225	...	152	37,108	1,201,921	324,680	65,328	356	1,347	17	1,593,649	32,152	1,561,497
* Carried forward	29,727	5,836	472	...	1,225	...	152	37,108	1,201,921	324,680	65,328	356	1,347	17	1,593,649	32,152	1,561,497

(a) Includes Gundowli Canal and Pingli Tank.
ir Tank.

	Rs.
(c) Khari Cut	2,287
Gokak Canal	775
	3,062

	Rs.
(d) Fulaili Canal	1,006
Sukkur Canal	1,913
	2,919

No. 60A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1891-92—*concluded.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	Total.	Receipts on Capital Account.	Net Total.
Works for which Capital and Revenue Accounts are kept—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	29,727	5,836	472	...	1,225	...	152	37,108	1,201,921	324,680	65,328	356	1,347	17	1,593,649	32,152	1,561,497
Provincial.																	
Bengal.																	
Calcutta and Eastern Canals	5	2	...	...	...	1,001	39	—1,033	(a)452,782	38,499	35,166	85	1,169	...	527,701	5,446	522,255
Sarun Project	...	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	...	67,007	50	66,957
Orissa Coast Canal	—184	—47	...	...	625	...	...	394	257,192	56,926	19,828	...	3,682	...	337,628	330	337,298
Damoodur Project	...	...	...	...	...	120	...	—120	9,063	9,486	710	...	...	...	19,259	4,505	14,754
Tirhoot Project	...	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	16	53,143
Hooghly Project	...	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	97	14,243
Remodelling Hidgellee Tidal Canal	14,411	4,935	4,147	...	...	1	...	23,492	29,217	8,359	6,146	...	...	...	43,722	1	43,721
Midnapore Canal	...	...	1,447	...	...	...	...	1,447	330	113	1,445	...	...	...	1,888	...	1,888
Total	14,232	4,890	5,594		625	1,122	39	24,180	817,861	174,695	67,212	85	4,851	...	1,064,704	10,445	1,054,259
N.-W. Provinces and Oudh.																	
Dún Canals	...	...	...	...	...	...	...	...	57,297	4,586	415	...	...	...	62,298	105	62,193
Rohilkund Canals	882	200	...	...	225	...	...	1,307	113,948	36,644	3,393	...	1,250	...	155,235	836	154,399
Bijnor Canals	486	112	...	...	...	...	...	598	7,483	112	...	...	...	...	7,595	...	7,595
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	52	7,436
" " Survey	28	—3	...	...	...	...	...	25	1,143	13,937	70	...	...	...	15,150	73	15,077
Sardah Canals	...	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Cawnpur Extension Survey Division, Lower Ganges Canal	...	...	...	...	...	...	...	...	1,781	3,425	...	...	...	...	5,206	...	5,206
Total	1,396	309	...	...	225	...	...	1,930	193,561	59,042	3,878	...	1,250	...	257,731	1,066	256,665

Madras.																	
Tungabhudra Channel	...	..	...	...	...	...	...	...	11	524	83	...	...	...	618	...	618
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	*12*	62,442
Palar Anicut System	2,678	606	...	...	...	...	...	3,284	145,306	38,404	2,987	...	...	...	186,697	...	186,697
Chilka Lake Canal	...	...	...	...	...	...	...	...	2,445	561	17	...	...	...	3,023	...	3,023
Vyalur Project	...	...	...	...	...	...	...	...	42	5	...	...	...	...	47	...	47
Buckingham Canal	21,087	4,710	29	...	...	*6*	...	25,820	527,913	140,822	14,205	...	...	...	682,940	*14*	682,926
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	*117*	151,583
Ganjam-Gopalpur Canal	565	—5	...	...	...	...	...	560	10,238	3,780	274	...	...	...	14,292	*11*	14,281
Lower Coleroon Project	...	...	...	...	...	...	...	...	129	3,907	—26	...	...	...	4,010	...	4,010
Surveys	...	...	...	...	...	...	...	...	619	5,502	38	...	...	...	6,159	...	6,159
Kovur-Mungair Junction Canal	...	...	...	...	...	...	...	...	4,870	1,120	72	...	...	...	6,062	...	6,062
Pelandorai Anicut System	83	4	...	...	...	...	...	87	33,221	7,069	776	...	...	...	41,066	*80*	40,986
Tirukoilur do.	1,032	237	...	...	...	...	...	1,269	1,256	289	...	...	...	...	1,545	...	1,545
Arkenkota Channel	209	48	...	...	...	...	...	257	403	92	...	...	...	...	495	...	495
Shatiatope Anicut System	230	53	...	...	...	...	...	283	230	53	...	...	...	...	283	...	283
TOTAL	25,884	5,653	29	...	...	*6*	...	31,569	905,643	235,837	19,911	...	...	...	1,161,391	*234*	1,161,157
Bombay.																	
Gokak Canal, 1st Section, and Storage Works	3,164	574	—*361*	...	...	...	...	3,377	44,803	8,730	721	...	...	...	54,254	*21*	54,233
Total Provincial	44,676	11,426	5,262	...	850	*1,128*	*39*	61,047	1,961,868	478,304	91,722	85	6,101	...	2,538,080	*11,766*	2,526,314
Total Irrigation and Navigation	74,403	17,262	5,734	...	2,075	*1,128*	*191*	98,155	3,163,789	802,984	157,050	441	7,448	17	4,131,729	*43,918*	4,087,811
AGRICULTURAL.																	
Provincial.																	
Lower Burma.																	
Irrawaddy Embankments	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	*419*	307,132
Total Agricultural	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	*419*	307,132
GRAND TOTAL Rx.	74,403	17,262	5,734	...	2,075	*1,128*	*191*	98,155	3,421,076	851,104	159,189	446	7,448	17	4,439,280	*44,337*	4,394,943

(a) Includes *Rx.* 249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL AND PROVINCIAL FUNDS, during, and to end of, the Year 1891-92.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Expenditure during the year								Total Expenditure to end of year.							
	Works.	Repairs, including Plantations	Establishment	Tools and Plant	Profit and Loss.	Revenue refunded	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
Rajputana.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.
Tanks in Ajmere Sub-Collectorate	17	4,126	751	—35	...	...	...	4,859	1,560	23,078	15,894	554	..	8	...	41,094
" in Beawar " "	...	426	109	...	...	..	...	535	916	23,257	17,371	544	...	36	...	42,124
" in Todghur " "	...	3,949	687	...	.	...	...	4,636	922	12,606	8,711	240	...	...	...	22,479
TOTAL	17	8,501	1,547	—35	...	...	...	10,030	3,398	58,941	41,976	1,338	...	44	...	105,697
Baluchistan.																
Shebo Canal	...	1,091	528	16	...	...	...	1,635	...	1,603	1,681	39	...	...	...	3,323
Khush Dil Khan Reservoir	...	1,092	417	36	...	...	...	1,545	...	1,694	504	36	...	...	...	2,234
Zara Karez	...	66	15	1	...	...	..	82	...	66	15	1	...		...	82
TOTAL	...	2,249	960	53	...	...	...	3,262	...	3,363	2,200	76	...	...	...	5,639
Punjab.																
Upper Sutlej Inundation Canals	126	6,090	4,627	69	...	2	...	10,914	10,535	170,212	135,352	2,245	38	300	...	318,682
Lower Sutlej and Chenab Inundation Canals	2,772	*19,258	6,630	100	...	3	...	28,763	26,814	†576,465	179,639	1,975	77	76	...	785,046
Indus Inundation Canal	1,315	14,400	7,459	323	...	1	—25	23,473	50,981	354,785	193,721	3,191	160	19	14	602,871
Shahpur Canals	746	1,696	135	57	...	7	...	2,641	3,602	18,001	3,892	206		68	...	25,769
Madhopore Workshops	...	...	...	...	...	...	..	.	...	461	7,288	11,924	23,542	...	...	43,215
	4,959	41,444	18,851	549	...	13	—25	65,791	91,932	1,119,924	519,892	19,541	23,817	463	14	1,775,583
Deduct—Outlay from Contributions from Zar-i-nagha Fund and Statute Labor	*1,706*	*18,199*	*273*	...	...		...	*20,178*	*21,579*	*547,509*	*617*	*2*	...	...	...	*569,707*
TOTAL	3,253	23,245	18,578	549	...	13	—25	45,613	70,353	572,415	519,275	19,539	23,817	463	14	1,205,876
Bombay Deccan and Gujarat.																
Khari Cut	...	235	105	...	...	...	...	340	...	1,989	1,438	7	...	...	...	3,434
Hartala Tank	...	26	31	...	...	5	...	62	...	301	173	...	...	296	...	770
Mhuswa Tank	...	42	69	...	...	...	...	111	..	985	709	17	15	9	...	1,735
Jamda Canal	...	943	7	..	...	...	...	1,550	150	14,969	8,339	231	8	33	...	23,730
Pravara River Works—Ojhar Canal	...	240	14	8	...	...	...	442	12	4,207	3,100	80	...	...	...	7,399
Bhatodi Tank	.	181	111	4	...	...	...	296	19	2,755	1,826	36	...	1	...	4,637
Matoba Tank	...	100	101	10	...	...	...	211	...	1,373	945	30	...	11	...	2,359
Kasurdi Tank	...	14	15	10	...	...	...	39	3	815	341	58	...	...	...	1,217
Shirsuphal Tank	...	170	176	10	..	...	...	356	...	1,389	1,100	30	...	...	...	2,519
Bhadalwadi Tank	39	94	153	10	...	...	...	296	39	1,012	770	30	...	...	...	1,851
Koregaon Tank	...	36	44	...	...	...	...	80	...	227	151	2	...	...	...	380
Ashti Tank	...	270	214	5	..	...	...	489	...	4,010	2,436	40	...	..	...	6,486
Rewari Canal	...	119	43	1	...	...	...	163	38	2,785	2,459	41	...	...	...	5,323
Upper Mán River Works	...	358	129	10	...	...	...	497	...	2,901	1,977	76	.	13	...	4,967
Yerla River Irrigation Works	...	413	155	10	...	...	...	578	...	5,498	3,655	94	...	2	...	9,249
Chickli Canal	...	54	12	1	...	...	...	67	.	1,249	1,276	28	...	...	...	2,553
Maini Tank	1,143	258	333	5	...	...	...	1,739	1,163	3,404	2,124	58	...	2	...	6,751
Muchkundi Tank	...	38	10	...	...	...	...	48	...	316	84	2	...	...	...	402
Gadikeri Tank	...	...	...	...	...	...	...	...	...	58	13	...	...	196	...	267

Dambal Tank	12	33	10	...	..	...	...	55	20	459	142	...	...	...	...	621
Medleri Tank	...	48	11	...	...	...	...	59	...	634	163	...	...	27	...	824
Madag Tank	...	80	18	...	...	...	...	98	50	3,155	1,452	54	...	...	...	4,711
Asundi Tank	...	48	12	...	...	...	...	60	...	360	101	...	...	..	...	461
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	..	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	28	46	...	...	...	...	74	...	28	60	...	...	...	...	88
Nilgund Tank	...	...	...	...	...	...	...	...	...	2	...	...	...	...	...	2
Sindh.																
Sukkur Canal	...	2,127	643	10	...	...	...	2,780	1,148	64,547	14,920	967	...	6	...	81,588
Ghar Canal	28	7 196	2,183	35	...	...	...	9,442	22,974	175,114	48,000	385	...	12	...	246,485
Mehrabwah Canal	...	846	189	6	...	...	...	1,041	...	8,932	2,008	18	...	...	...	10,958
Alibhur Katchari Canal	...	563	126	4	...	...	...	693	...	9,389	2,148	19	...	2	...	11,558
Great Marak Canal	...	2,307	738	23	...	...	...	4,068	64	23,085	5,521	56	...	4	...	28,730
Surfrazwah Canal	931	821	388	12	...	...	...	2,152	931	17,533	4,950	36	...	...	...	23,450
Fulaili Canal	692	15,839	3,536	63	...	...	...	20,130	698	241,354	79,875	985	...	78	..	422,990
	2,845	34,527	10,402	237	...	5	...	48,016	27,312	695,093	192,391	3,380	23	692	...	918,891
Deduct—Expenditure from Contributions (a)	...	...	...	...	...	...	...	...	*845*	*248*	...	...	...	...	...	*(a)1,093*
TOTAL	2,845	34,527	10,402	237	...	5	...	48,016	26,467	694,845	192,391	3,380	23	692	...	917,798
Total Imperial	6,115	68,522	31,487	804	...	18	*—25*	106,921	100,218	1,329,564	755,842	24,333	23,840	1,199	14	2,235,010
Provincial.																
Bengal.									(b)							
Calcutta and Eastern Canals	3,629	17,246	10,712	1,254	...	12	...	32,853	233,884	346,012	248,158	13,750	...	28	...	841,832
Orissa Coast Canal	...	4,860	2,323	346	...	7	...	7,536	...	30,445	10,645	5,120	...	39	...	46,249
Sarun Project	...	902	371	*—19*	...	...	...	1,254	...	25,316	8,060	*—564*	...	...	...	32,812
TOTAL	3,629	23,008	13,406	1,581	...	19	...	41,643	233,884	401,773	266,863	18,306	...	67	...	920,893
N.-W. Provinces and Oudh.																
Dún Canal	635	2,013	2,636	26	...		...	5,310	9,151	41,958	56,404	1,368	576	8	...	109,465
Rohilkund Canals	885	1,938	5,453	27	...	1	...	8,304	29,144	55,719	132,300	3,000	380	391	...	220,934
Bijnor Canals	173	187	619	7	...	4	...	990	2,673	5,420	6,441	127	...	534	...	15,195
Bundelkund Irrigation Works { Jhansi	445	287	249	2	...	1	...	984	2,504	7,333	7,891	116	...	6	...	17,850
Bundelkund Irrigation Works { Hamirpur	...	188	352	1	...	...	...	541								
TOTAL	2,138	4,613	(c)9,309	63	...	6	...	16,129	43,472	110,430	203,036	4,611	956	939	...	363,444
Madras.																
Chembrambakam Tank	*—219*	941	166	*—11*	..	...	...	877	431	1,576	463	*—49*	...	...	...	2,421
Chilka Lake	...	463	106	...	...	...	...	569	...	1,137	254	...	...	...	...	1,391
Buckingham Canal	513	12,110	3,886	233	...	6	...	16,748	5,760	181,488	53,628	4,820	...	1,601	...	247,297
Madras W. S. and I. E. Project	*—299*	1,290	372	*—1*	...	...	...	1,362	*—646*	39,919	11,486	694	...	...	...	51,453
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	351	969	298	...	...	...	...	1,618	838	5,335	1,417	*—1*	...	...	...	7,589
Vadarniem Canal	...	291	79	...	...	...	...	370	15	1,489	400	..	...	...	...	1,904
Palar Anicut System	1,616	5,561	1,662	*—1*	...	...	...	8,838	8,716	24,334	7,634	*—10*	...	...	...	40,674
Poiney ditto	414	829	291	...	..	...	...	1,534	527	1,679	513	...	...	...	.	2,719
Carried over	2,376	22,454	6,860	220	...	6	.	31,916	15,654	256,957	75,797	5,454	...	1,601	...	355,463
	5,767	27,621	22,715	1,644	...	25	..	57,772	277,356	512,203	469,890	22,917	956	1,006	...	1,284,337

(a) Fulaili Canal . . . . Rs. 831
Jamda „ . . . . . „ 262
„ 1,093

(b) This includes Rs. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(c) Includes Rs. 85 charges by the Civil Department for collection of Owner's Rates, etc.

* Includes Rs. 14,628 for statute labour.

† Includes Rs. 436,624 for statute labour.

No. 60 B.—Detailed Account of Expenditure against the Revenue Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1891-92 —*continued.*

RRIGATION AND NAVIGATION —*continued.* Provincial —*continued.* WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	Expenditure during the year.								Total Expenditure to end of year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought over	5,767	27,621	22,715	1,644	...	25	...	57,772	277,356	512,203	469,899	22,917	956	1,006	...	1,284,337
Madras —continued.																
Brought forward	2,376	22,454	6,860	220	...	6	...	31,916	15,654	256,957	75,797	5,454	...	1,601	...	355,463
Cheyár Anicut System	5,688	2,288	1,841	...	...	...	...	9,817	6,217	3,965	2,349	...	...	...	...	12,531
Cumbum Tank	20	799	188	64	...	...	...	1,071	20	836	196	64	...	...	...	1,116
Shatiatope	165	1,490	382	...	...	...	...	2,037	264	2,795	706	...	...	...	...	3,765
Vriddhachalam Anicut System	284	533	188	...	...	...	...	1,005	590	1,662	518	..	...	...	...	2,770
Mehmattur ditto	...	1,243	286	...	...	...	...	1,529	134	1,529	383	...	...	...	...	2,046
Vallur Anicut	...	72	17	...	...	...	...	89	33	72	24	...	...	...	...	129
Tirukoilur Anicut System	490	1,522	467	...	...	...	...	2,479	958	1,966	681	...	...	...	...	3,605
Lower Coleroon Anicut System	273	1,718	462	...	...	...	...	2,453	567	4,220	1,111	...	...	...	...	5,898
Thadapalli Channel	408	415	190	...	...	...	...	1,013	564	890	338	...	...	...	...	1,792
Arkenkota ditto	2	114	27	...	...	...	...	143	2	327	76	...	...	...	...	405
Marudur Anicut System	60	766	201	...	...	3	...	1,030	638	1,858	591	...	...	3	...	3,090
Dumagudiem Canal	...	...	...	...	...	...	...	...	...	873	208	...	...	...	...	1,081
Calingarayen Channel	51	1,081	263	...	...	...	...	1,395	51	1,552	371	...	...	...	...	1,974
Ganjam-Gopálpur Canal	...	6	...	...	...	...	...	6	...	14	2	...	...	...	...	16
TOTAL	9,817	34,501	11,372	284	...	9	...	55,983	25,692	279,516	83,351	5,518	...	1,604	...	395,681
Bombay.																
Gokak Canal, 1st Section, and Storage Works	...	262	150	20	...	1	...	433	...	656	440	60	...	1	...	1,157
Total Provincial	15,584	62,384	34,237	1,948	...	35	...	114,188	303,048	792,375	553,690	28,495	956	2,611	...	1,681,175
Total Irrigation and Navigation	21,699	130,906	65,724	2,752	...	53	—25	221,109	403,266	2,121,939	1,309,532	52,828	24,796	3,810	14	3,916,185
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankment, Western Series	30,416	4,168	7,934	—88	...	...	304	42,734	69,710	88,334	36,870	1,515	23	...	381	196,833
Local.																
Madras.																
Thadapalli Channel	210	...	...	...	...	...	...	210	600	...	...	...	...	...	...	600
Total Agricultural	30,626	4,168	7,934	—88	...	...	304	42,944	70,310	88,334	36,870	1,515	23	...	381	197,433
GRAND TOTAL Rx.	52,325	135,074	73,658	2,664	...	53	279	264,053	473,576	2,210,273	1,346,402	54,343	24,819	3,810	395	4,113,618

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section K.—Buildings and Roads.

Revenue *Rx.* 627,124. Expenditure *Rx.* 6,208,752.

Major Head.	No. of Account	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	146	...	49,794	...
	62	Expenditure	149	...	...	1,214,518
		Details of Imperial Expenditure on—				
	62C	New Works	153	562,948	...	...
	62D	Repairs	154	309,766	...	...
Civil Works	61	Receipts	146	...	577,330	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61.	148	526,523		...
	62	Expenditure	149	...	...	4,994,234
	62A	Ditto by Civil Department Imperial Funds	151	7,350	...	...
	62B	Abstract of Provincial and Local Fund Expenditure included in Account No. 62.	152	4,112,876	...	...
		BY PUBLIC WORKS OFFICERS—				
	62E	Imperial Expenditure—				
	F	New Buildings	155	238,196	...	...
	G	Repairs to Buildings	156	76,371	...	...
	H	New Roads	157	193,559	...	...
	I	Repairs to Roads	157	72,276	...	...
	J	Miscellaneous—New Works	158	31 913	...	...
		Miscellaneous—Repairs	158	2,084	...	...
	K	Provincial Expenditure—				
	L	New Buildings	159	735,346	...	...
	M	Repairs to Buildings	159	184,952	...	...
	N	New Roads	160	285,534	...	...
	O	Repairs to Roads	160	460,068	...	...
	P	Miscellaneous—New Works	161	135,533	...	...
		Miscellaneous—Repairs	161	18,245	...	...
	Q	Incorporated Local—				...
	R	New Buildings	162	29,563	...	...
	S	Repairs to Buildings	162	14,777	...	...
	T	New Roads	163	175,016	...	...
	U	Repairs to Roads	163	210,054	..	...
	V	Miscellaneous—New Works	164	18,264	...	...
		Miscellaneous—Repairs	164	10,332	...	...
		BY CIVIL OFFICERS—				...
		Imperial Expenditure—				
	62W	New Buildings	165	2,467	...	
	W I	Repairs to Buildings	165	1,489	...	...
	W II	New Roads	165	648	...	...
	X	Repairs to Roads	166	1,024	...	...
	XI	Miscellaneous—New Works	166	774	...	...
	XII	Miscellaneous—Repairs	166	233	...	...
		Provincial Expenditure—				...
	Y	New Buildings	166	3,966	...	...
	Z	Repairs to Buildings	167	6,394	...	...
	A A	New Roads	167	2,142	...	...
	B B	Repairs to Roads	167	13,861	...	...
	C C	Miscellaneous—New Works	168	40,566	...	...
	D D	Miscellaneous—Repairs	168	7,999	...	...
		Incorporated Local—				...
	E E	New Buildings	169	31,524	...	...
	F F	Repairs to Buildings	169	21,100	...	...
	G G	New Roads	170	222,123	...	...
	H H	Repairs to Roads	170	567,578	...	...
	I I	Miscellaneous—New Works	171	50,649	...	...
	J J	Miscellaneous—Repairs	171	32,760	...	...
				TOTAL	627,124	6,208,752

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and

INDIA, GENERAL

Heads of Revenue.	No. of Items.	Director-General, Military Works.			Rajputana and C. I.	Rajputana.	Central India.	Coorg.			Mysore.
		Military.	Civil.	Total.	Military.	Civil.	Civil.	Military.	Civil.	Total.	Civil.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.											
Rents of buildings	1	29,164	127	29,291	449	903	943	...	92	92	...
Sales of buildings	2	6,935	...	6,935	...	77	120	...	...	...	...
" barrack furniture	3	682	...	682	19	...	...	...	...	...	...
" tools and plant	4	488	...	488	...	3	76	...	44	44	...
" produce	5	445	13	458	...	48	7	...	...	...	...
" old materials	6	2,056	124	2,180	18	...	2	...	35	35	...
Value of materials from old buildings	7	2,187	...	2,187	2	...	...	...	...	...	...
Unclaimed deposits	8	1	...	1	...	...	16	...	10	10	...
Water-rates	9	111	...	111	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	10	1,754	106	1,860	...	2	67	...	14	14	...
Recoveries of advances made in England	11	4	...	4	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	12	...	...	...	...	...	...	...	...	...	...
	13	43,827	370	44,197	488	1,033	1,231	...	195	195	...
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 148	14	...	...	...	...	4	317	...	2,442	2,442	...
Total	15	43,827	370	44,197	488	1,037	1,548	...	2,637	2,637	...

Heads of Revenue.	No. of Items.	Central Provinces.			Burma.						Assam.		
					Military.		Civil.		Total.				
		Military.	Civil.	Total.	Upper.	Lower.	Upper.	Lower.	Upper.	Lower.	Military.	Civil.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.													
Rents of buildings	1	14	...	14	1,882	67	1,772	600	3,654	667	298	...	298
Sales of buildings	2	...	...	...	20	33	149	...	169	33	...	...	...
" barrack furniture	3	...	...	...	10	18	...	...	10	18	4	...	4
" tools and plant	4	...	...	...	...	...	(a)168	...	168	...	...	...	...
" produce	5	5	...	5	...	...	8	...	8	...	...	...	...
" old materials	6	...	...	...	...	15	23	...	23	15	...	...	...
Value of materials from old buildings	7	7	...	7	20	...	85	...	105	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	2	...	2	...	...	...	...
Water-rates	9	...	...	...	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	10	...	...	...	1	...	73	...	74	...	...	...	...
Recoveries of advances made in England	11	...	...	...	...	...	...	...	...	...	...	...	...
Sale-proceeds of grass of cemeteries	12	...	...	...	...	...	...	...	...	...	...	...	...
Total	13	26	...	26	1,933	133	2,280	600	4,213	733	302	...	302
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 148	14	...	14,862	14,862	...	...	4,905	14,356	4,905	14,356	...	17,111	17,111
Total	15	26	14,862	14,888	1,933	133	7,185	14,956	9,118	15,089	302	17,111	17,413
					2,066		22,141		24,207				

(a) Includes Rx. 7 on account of Civil Officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1891-92.

AND POLITICAL.

No. of Items.	Hyderabad.			Port Blair.			Baluchistan Agency.			Total—India.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	3	3	...	...	...	...	1,464	1,464	29,613	3,532	33,145
2	...	45	45	...	...	...	...	...	...	6,935	242	7,177
3	...	...	...	...	...	...	...	...	...	701	...	701
4	...	...	...	...	...	...	...	50	50	488	173	661
5	...	...	...	...	...	...	...	...	...	445	68	513
6	...	...	...	...	...	...	...	100	100	2,074	261	2,335
7	...	...	...	...	...	...	...	...	...	2,189	...	2,189
8	...	...	...	...	...	...	...	...	...	1	26	27
9	...	...	...	...	...	...	...	...	...	111	...	111
10	...	...	...	...	...	...	...	51	51	1,754	240	1,994
11	...	...	...	...	...	...	...	...	...	4	...	4
12	...	*23	*23	...	...	...	...	...	...	...	23	23
13	...	71	71	...	...	...	...	1,665	1,665	44,315	4,565	48,880
14	...	...	...	...	...	...	...	...	...	...	2,763	2,763
15	...	71	71	...	...	...	...	1,665	1,665	44,315	7,328	51,643

No. of Items.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	15	36	51	6	...	6	460	3,092	3,552	143	...	143	1,513	...	1,513	34,011	9,032	43,043
2	...	...	...	...	...	...	...	1,000	1,000	...	...	...	...	...	...	6,988	1,391	8,379
3	...	...	...	...	...	...	14	...	14	...	...	...	56	...	56	803	...	803
4	...	2	2	...	...	...	...	—7	—7	...	...	...	...	...	...	488	336	824
5	...	...	...	29	...	29	5	...	5	1	...	1	28	...	28	513	76	589
6	7	...	7	...	...	...	6	218	224	12	...	12	73	...	73	2,187	502	2,689
7	...	...	...	...	...	...	38	2	40	29	...	29	...	...	...	2,283	87	2,370
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	28	29
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	111	...	111
10	...	...	...	4	...	4	200	12	212	...	...	...	446	...	446	2,405	325	2,730
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	...	4
12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	23
13	22	38	60	39	...	39	723	4,317	5,040	185	...	185	2,116	...	2,116	49,794	11,800	61,594
14	...	81,966	81,966	...	86,950	86,950	...	61,531	61,531	...	116,034	116,034	...	126,045	126,045	...	526,523	526,523
15	22	82,004	82,026	39	86,950	86,989	723	65,848	66,571	185	116,034	116,219	2,116	126,045	128,161	49,794	538,323	588,117

ADD—RECEIPTS IN ENGLAND:—

Royal Indian Civil Engineering College—Cooper's Hill:—

Fees and caution-money from Students	£	24,380		
Sale of provisions, farm produce, &c.	„	2,817	...	27,197	27,197
EXCHANGE ON RECEIPTS IN ENGLAND	Rx		..	11,810	11,810
GRAND TOTAL			49,794	577,330	627,124

* Civil Officers' figures.

No. 61A —DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS

	India.				Burma.								
	Coorg.	Rajputana.	Central India.	Central Provinces.	Upper.	Lower.	Assam.	Bengal.	North West Provinces and Oudh	Punjab.	Madras.	Bombay	Total.
PROVINCIAL.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
By Public Works Department.													
Rents of buildings	...	...	...	1,192		6,655	1,311	4,197	1,467	1,152	4,384	9,206	29,564
Sales of buildings	...	...	...	148	...	119	419	939	171	12	1,946	218	3,972
„ tools and plant	..	.	...	158	...	21	1,378	1,451	69	341	3,006	240	6,664
„ produce	...	...	..	21	...	5	4	119	1,289	2,971	149	925	5,483
„ old materials	..	...	..	159	...	45	45	661	500	484	563	1 359	3,816
Value of materials from old buildings	...	...	...	17	...	4	5	1,335	2	294	107	124	1,888
Rents from Strand Bank, Maidan, etc.	...	...	...	...	...	...	...	4,985	...	...	...	...	4,985
Receipts from P. W. Workshops	...	...	...	...	...	...	..	...	8,320	..	310	...	8,630
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	...	2,374	...	...	...	2,374
Tolls on roads	...	...	...	967	...	...	...	...	.	...	...	55,918	56,885
Ferry receipts	...	...	...	2,369	...	...	1,199	..	1,253	. .	...	...	4,821
Unclaimed deposits	...	...	...	...	...	...	1	1	..	5	232	21	260
Collections under Highway Act	...	...	...	.	...	...	...	...	...	...	..	2,347	2,347
Fines, refunds, and miscellaneous	...		...	183	...	245	74	2,398	617	570	3,651	4,467	12,205
Total	...	..	...	5,214	...	7,094	4,436	16,086	16,062	5,829	14,348	74 825	143,894
By Civil Department.													
Rents of buildings	...	...	..	...	...	...	...	...	...	3,150	...	...	3,150
Sales of buildings, etc.	...	...	...	...	..	...	...	...	...	1,997	...	...	1,997
„ produce	...	...	...	...	...	...	...	..	2,294	...	...	...	2,294
„ old materials	...	...	...	...	...	...	...	...	...	268	...	...	268
Tolls on roads	...	...	...	100	...	...	...	...	.	7,614	...	...	7,714
Ferry receipts	...	...	...	1,201	...	...	2,204	24,201	61,714	19,480	...	...	108,800
Miscellaneous	...	...	...	4	...	...	...	2	31	91	204	76	408
Fees on masonry graves, etc.	...	...	...	73	...	65	...	238	290	257	332	198	1,453
Arboriculture	...	...	...	...	...	...	...	...	...	...	.	...	..
Contribution	...	...	...	...	...	...	...	...	...	...	1,341	..	1,341
Total	...	...	...	1,378	...	65	2,204	24,441	64,329	32,857	1,877	274	127,425
Total Provincial	...	...	...	6,592	...	7,159	6,640	40,527	80,391	38,686	16,225	75,099	271,319
INCORPORATED LOCAL.													
By Public Works Department.													
Rents of buildings	...	...	...	...	...	...	40	...	272	...	...	...	312
Sales of buildings	...	...	...	...	...	...	2	...	2	...	...	...	4
„ tools and plant	...	...	...	...	...	...	...	...	68	...	. .	...	68
„ produce	...	4	...	...	...	...	1	...	495	...	491	...	991
„ old materials	2	...	...	...	...	2	9	...	135	539	...	...	233
Value of materials from old buildings	...	...	...	.	...	...	...	...	24	.	...	...	24
Unclaimed deposits	...	...	...	...	...	...	...	...	...	. .	...	...	...
Fines, refunds, and miscellaneous	..	...	...	...	...	...	120	...	29	113	34	...	296
Total	2	4	...	...	...	2	172	...	1,025	198	525	...	1,928
By Civil Department.													
Rents of buildings	...	...	...	1	...	...	...	160	...	539	...	216	916
Sales of buildings, etc.	...	...	...	25	...	...	...	43	..	65	580	91	804
„ old materials	...	...	...	123	..	...	...	51	...	118	609	...	901
„ produce, etc.	...	...	...	...	153	...	...	...	...	...	...	1,000	1,153
Tolls on roads	2,440	...	...	..		...	...	...	...	..	...	32,982	225,763
Canal and Ferry receipts		..	.	5,799	4,752	7,107	10,220	37,285	...	14,616	94,075	16,487	
Miscellaneous	...	...	317	1,356	...	88	79	91	654	220	2,321	170	5,296
Arboriculture	...	...	...	588	...	...	...	...	3,821	7,089	...	...	11,498
Toll on Steamers	...	...	...	...	...	...	...	...	1,059	...	...	...	1,059
Contribution	...	...	...	378	...	...	...	3,757	...	...	1,699	...	5,834
Fines	..	...	.	.	...	...	..	52	...	..	...	...	52
Total	2,440	...	317	8,270	4,905	7,195	10,299	41,439	5,534	22,647	99,284	50,946	253,276
Total Local	2,442	4	317	8,270	4,905	7 197	10,471	41,439	6,559	22,845	99 809	50,946	255,204
GRAND TOTAL as per Abstract Account No. 61	2,442	4	317	14,862	4,905	14,356	17,111	81,966	86,950	61,531	116 634	126,045	526,523

62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1891-92.

IMPERIAL.	India—General and Political.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works	Rajputana.	Central India.	Coorg.	Mysore	Hyderabad.	Port Blair.	Baluchistan Agency.	Total.		Upper.	Lower.							
MILITARY WORKS.	Rx.	Rx.	Rx.	Rx.	Rx	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works (62C)	447,918	...	...	...	...	...	...	...	447,918	...	88,820	7,719	1,874	1,216	...	6,267	2,149	6,985	562,948
Repairs (62D)	254,526	5,041	...	10	...	...	...	...	259,577	268	10,092	8,560	6,094	2,408	505	8,269	4,299	9,688	309,766
Establishment	210,599	778	...	2	...	...	...	...	211,379	62	20,666	3,694	1,769	692	118	2,900	1,329	3,991	246,600
Tools and Plant	7,790	40	...	...	...	...	...	...	7,830	4	1,348	240	115	45	7	176	86	227	10,078
Suspense	6,182	—106	...	...	...	...	...	...	6,076	...	...	...	...	...	...	2,024	...	—244	7,856
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	927,015	5,753	...	12	...				932,780	334	120,926	20,219	9,852	4,361	630	19,636	7,863	20,647	1,137,248
Barrack furniture, including repairs and establishment	67,230	1,029	...	...	...	...	21	...	68,280	...	4,098	2,034	102	...	...	635	...	2,121	77,270
TOTAL	994,245	6,782	...	12	...	...	21	...	1,001,060	334	125,024	22,253	9,954	4,361	630	20,271	7,863	22,768	1,214,518
Deduct—Outlay in England £	*7,690*	...	...	...	...	...	...	...	*7,690*	...	...	...	...	...	...	*1,658*	...	*1,034*	*10,382*
Exchange	*3,340*	...	...	...	...	...	...	...	*3,340*	...	...	...	...	...	...	*720*	...	*449*	*4,509*
NET INDIA—MILITARY WORKS	983,215	6,782	...	12	...	...	21	...	990,030	334	125,024	22,253	9,954	4,361	630	17,893	7,863	21,285	1,199,627
											147,277								
CIVIL WORKS.																			
Civil Buildings—																			
New Works (62E)	16,623	1,400	1,226	1,472	...	2,088	310	24,582	47,701	2,917	95,839	247	239	58,244	7,261	8,786	2,722	14,240	238,196
Repairs (62F)	4,929	1,491	1,081	630	...	563	2,873	18,620	30,187	271	11,825	...	668	11,962	4,085	8,244	414	8,115	76,371
Communications—																			
New Works (62G)	...	10,853	2,018	3,140	...	...	...	18,407	34,418	...	127,444	1,017	24,301	...	...	6,379	...	...	193,559
Repairs (62H)	...	10,455	9,696	7,423	...	...	...	10,541	38,115	...	31,410	1,511	297	.	...	943	...	...	72,276
Mis. P. Improvements—																			
New Works (62I)	...	...	...	140	...	...	...	10,588	10,728	97	5,563	13,858	...	270	...	...	...	1,397	31,913
Repairs (62J)	...	.	...	156	...	...	...	107	263	...	1,324	...	...	...	..	...	...	497	2,084
TOTAL WORKS AND REPAIRS	21,552	24,199	14,021	12,961	...	2,651	3,183	82,845	161,412	3,285	273,405	16,633	25,505	70,476	11,046	24,352	3,136	24,249	614,399
Establishment	4,957	4,139	9,385	3,188	...	610	1,375	18,064	42,618	947	50,193	1,184	5,866	10,690	2,740	5,417	721	5,027	125,403
Tools and Plant	323	2,370	626	488	...	40	...	1,170	5,017	48	8,217	75	383	800	179	323	47	316	15,405
Suspense	(a)5,690	...	360	361	...	864	...	1,173	8,448	...	—1,739	—4,968	605	—1,387	...	698	...	...	1,657
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	..	...	...
TOTAL	32,522	30,708	24,392	16,998	...	4,165	4,558	104,152	217,495	4,280	330,076	12,924	32,359	80,579	14,865	30,790	3,904	29,592	756,864
Deduct—Outlay in England £	*(a) -56*	...	*337*	*135*	...	...	...	*5,467*	*5,883*	...	...	*4,635*	...	*6,160*	...	*71*	*2*	...	*16,751*
Exchange	*(a)—25*	...	*146*	*59*	...	...	...	*2,374*	*2,554*	...	...	*2,013*	...	*2,675*	...	*31*	*1*	...	*7,274*
" *Charges incurred on account of the Indo-European Tel. Dept. by Bombay P. W. Dept.*	...			...	...	...	...	...	...	...	...	...	...	...	...		..	*971*	*971*
NET INDIA—IMPERIAL CIVIL WORKS, carried forward	32,603	30,708	23,909	16,804	...	4,165	4,558	96,311	209,058	4,280	330,076	6,276	32,359	71,744	14,865	30,688	3,901	28,621	731,868
TOTAL MILITARY WORKS carried forward	983,215	6,782	...	12	...	...	21	...	990,030	334	125,024	22,253	9,954	4,361	630	17,893	7,863	21,285	1,199,627

(a) Suspense balances held on the auxiliary Books of the A. G. P. W. D.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS—*concluded.*

	India—General and Political.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan Agency	Total.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Military Works Brought forward	983,215	6,782	...	12	...	.	21	...	990,030	334	125,024	22,253	9,954	4,361	630	17,893	7,863	21,285	1,199,627
Imperial Civil Works in India, Brought forward	32,603	30,708	23,909	16,804	...	4,165	4,558	96,311	209,058	4,280	330,076	6,276	32,359	71,744	14,865	30,688	3,901	28,621	731,868
Expenditure by Civil Officers from Imperial Funds as per Account No. 62A, page 151	...	837	...	...	503	...	...	6,010	7,350	...	...	...	...	...	...	...	...	...	7,350
Provincial and Incorporated Local Funds Expenditure as per Account No. 62B, page 152	...	1,295	628	2,907	...	...	...	...	4,830	232,738	14,247	307,870	159,432	829,157	702,853	444,322	764,854	652,573	4,112,876
Total Civil Works	32,603	32,840	24,537	19,711	503	4,165	4,558	102,321	221,238	237,018	344,323	314,146	191,791	900,901	717,718	475,010	768,755	681,194	4,852,094
											658,469								
Grand Total, India	1,015,818	39,622	24,537	19,723	503	4,165	4,579	102,321	1,211,268	237,352	469,347	336,399	201,745	905,262	718,348	492,903	776,618	702,479	6,051,721

	£	£	£	
Add - Expenditure in England: -				
MILITARY WORKS—Stores for India	...	...	10,382	
CIVIL WORKS—				
Royal Indian Civil Engineering College, Cooper's Hill—				
Salaries of President, Professors, etc., wages of servants, provisions, and contingent expenses, and refund of caution-money to students	27,067			
Cost of alterations to the College buildings	950			
		28,017		
Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal Indian Engineering College	4,334			
Passage to India of officers on appointment	761			
Furlough pay and allowances of Military Officers in the Public Works Department	13,771			
Absentee allowances of Civil Officers in the Public Works Department	34,868			
Salaries and Expenses of Native Officers of the Public Works Department while undergoing practical training in England	434			
Remuneration for professional services rendered in connection with the Bombay Graving Dock Scheme and salary and expenses of an Inspector of lighthouses, etc.	167			
		54,335		
Stores for India		16,751		
Total Civil Works			99,103	
			£	109,485
Exchange on Payments in England			R	47,546
Grand Total, Military and Civil Works				6,208,752

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,199,627	.	...	1,199,627	10,382	4,509	1,214,518
Civil Works	739,218	2,461,115	1,651,761	4,852,094	99,103	43,037	4,994,234

No. 62A.—ABSTRACT of EXPENDITURE on BUILDINGS and ROADS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL AND POLITICAL.			
	Rajputana.	Mysore.	Baluchistan.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
CIVIL WORKS—				
Civil Buildings—				
New works (62W)	...	...	2,467	2 467
Repairs (62WI)	...	...	1,489	1,489
Communications—				
New works (62WII)	...	...	648	648
Repairs (62X)	239	503	282	1,024
Miscellaneous Public Improvements—				
New works (62XI)	214	...	560	774
Repairs (62XII)	233	...	...	233
Total Works and Repairs	686	503	5,446	6,635
Establishment	151	...	273	424
Contingencies	...	...	291	291
TOTAL IMPERIAL *Rx.*	837	503	6,010	7,350

No. 62B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS.

	Rajputana.	Central India.	Coorg.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
PROVINCIAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Civil Buildings—													
New Works (62K)	...	...	...	49,308	...	99,316	11,020	107,082	68,304	114,256	151,768	134,292	735,346
Repairs (62L)	...	...	...	5,802	...	13,526	6,086	49,469	32,328	23,224	19,436	35,081	184,952
Communications—													
New Works (62M)	...	...	...	57,179	...	15,932	20,600	55,374	33,581	28,178	33,541	41,149	285,534
Repairs (62N)	...	...	...	41,136	...	56,049	30,512	62,756	90,166	80,319	13,765	85,365	460,068
Miscellaneous Public Improvements—													
New Works (62O)	...	...	...	7,349	...	557	2,463	5,952	109,976	5,939	812	2,485	135,533
Repairs (62P)	...	...	...	5	...	1,090	40	6,675	752	4,595	1,697	3,391	18,245
TOTAL WORKS AND REPAIRS	...	...	...	160,779	...	186,470	70,721	287,308	335,107	256,511	221,019	301,763	1,819,678
Establishment	...	...	...	34,877	...	37,249	32,440	76,450	73,495	57,426	42,902	90,982	445,821
Tools and Plant	...	...	...	4,040	...	3,615	2,239	3,282	2,216	3,545	2,002	6,764	27,709
Profit and Loss	...	...	...	...	...	61	...	...	...	...	114	...	175
Suspense	...	...	...	—504	...	6,633	—410	20,980	—4,781	7,895	5,639	—3,556	31,896
TOTAL	...	...	...	199,198	...	234,028	104,990	388,020	406,037	325,377	271,676	395,953	2,325,279
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Y)	...	...	...	...	...	...	...	...	669	...	3,297	...	3,966
Repairs (62Z)	...	...	...	...	...	...	...	779	4,796	...	819	...	6,394
Communications—													
New Works (62AA)	...	...	...	...	...	...	...	...	860	...	1,282	...	2,142
Repairs (62BB)	...	...	...	...	...	...	...	5,074*	3,611	...	5,176	...	13,861
Miscellaneous Public Improvements—													
New Works (62CC)	...	...	...	...	...	...	...	...	8,044	...	31,431	1,091	40,566
Repairs (62DD)	...	...	...	...	...	...	...	460	7,328	...	145	66	7,999
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	...	6,313	25,308	..	42,150	1,157	74,928
Establishment	...	...	...	35	...	...	67	...	5,342	1,810	...	...	7,254
Tools and Plant	...	...	...	...	...	...	...	..	295	...	...	..	295
Miscellaneous	...	...	..	.	...	37,867	2,443	8,210	1,754	2,032	...	1,053	53,359
TOTAL	..	...	.	35	...	37,867	2,510	14,523	32,699	3,842	42,150	2,210	135,836
TOTAL PROVINCIAL	...	...	...	199,233	...	271,895	107,500	402,543	438,736	329,219	313,826	398,163	2,461,115
INCORPORATED LOCAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works (62Q)	4	...	...	165	...	109	114	...	11,849	10,221	700	6,401	29,563
Repairs (62R)	5	...	...	...	...	147	153	...	5,457	8,706	...	309	14,777
Communications—													
New Works (62S)	16	...	928	12,285	974	10,054	21,017	...	70,858	12,815	7,884	38,185	175,016
Repairs (62T)	724	...	1,687	2,856	192	6,341	21,327	...	70,442	47,301	2,615	58,066	210,951
Miscellaneous Public Improvements—													
New Works (62U)	...	...	255	8	754	4,878	3,042	...	94	6,919	97	2,217	18,264
Repairs (62V)	...	...	28	33	...	1,725	1,657	...	1,928	4,622	...	339	10,332
TOTAL WORKS AND REPAIRS	749	...	2,298	15,347	1,920	23,254	47,310	...	160,628	90,584	11,296	105,517	458,903
Establishment	76	...	575	...	440	5,278	4,595	...	39,480	12,041	2,584	13,069	78,078
Tools and Plant	11	...	34	...	29	259	...	...	1,496	673	1,194	1,511	5,207
Suspense	...	...	...	...	...	...	...	...	...	...	.	—2	—2
Profit and Loss	..	...		...	...	...	...	...	...	...	.	9	9
TOTAL	830	...	2,907	15,347	2,389	28,791	51,905	...	201,604	103,298	15,074	120,044	542,195
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62EE)	...	74	...	63	97	...	...	6,061	4,340	...	14,776	6,113	31,524
Repairs (62FF)	56	415	...	89	...	31	...	951	6,041	...	7,540	5,377	21,100
Communications—													
New Works (62GG)	...	11	...	703	4,107	2,365	...	126,702	5,701	...	67,258	15,276	222,123
Repairs (62HH)	..	31	...	11,583	814	2,432	...	221,781	31,504	...	254,604	44,829	567,578
Miscellaneous Public Improvements—													
New Works (62II)	...	64	...	806	5,666	453	...	4,378	493	...	11,124	27,725	50,649
Repairs (62JJ)	403	5	..	1,010	714	582	...	1,629	282	...	15,125	13,010	32,760
TOTAL WORKS AND REPAIRS	459	600	...	14,254	11,338	5,863	...	361,502	48,961	...	370 427	112,330	925,734
Establishment	...	24	...	3,456	389	1,097	...	60,618	11,136	861	61,539	19,643	158,763
Tools and Plant	.	...	...	194	72	47	...	2,834	1,577	...	3,920	698	9,342
Miscellaneous	...	4	...	254	59	177	27	1,660	839	10,944	68	1,695	15,727
TOTAL	459	628	...	18,158	11,858	7,184	27	426,614	62 513	11,805	435,954	134,366	1,109,566
TOTAL INCORPORATED LOCAL	1,295	628	2,907	33,505	14,247	35,975	51,932	426,614	264,117	115,103	451,028	254,410	1,651,761
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 62	1,295	628	2,907	232,738	14,247	307,870	159,432	829,157	702,853	444,322	764,854	652,573	4,112,876

* Includes Rx 3,212 on account of refund of ferry receipts.

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Buildings for accommodation of Troops.																									
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Old buildings, including subsidiary, auxiliary and hospital accommodation for European troops.	Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Public Works.	Mobilization Works.	Grand Total.	*Deduct Outlay from Contributions*	Net Total.
	In the Plains.	In the Hills.	In the Plains.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	39,617	27,966	...	53,048	14,917	4,587	28,723	20	84	4,998	33	37,448	2,787	29,006	21,692	17,318	2,273	4,289	68,805	12,372	14,098	10,989	56,152	451,222	3,304	447,918
Rajputana and Central India	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	357	...	...	...	...	357	357	...
Upper Burma	26,589	...	...	...	...	12,093	...	...	...	...	...	34,224	...	148	8,728	4	...	...	6,978	56	...	...	...	88,820	...	88,820
Lower Burma	7,127	...	...	...	...	...	...	...	...	...	...	48	...	...	—5	12	...	...	233	304	...	...	...	7,719	...	7,719
Assam	...	...	...	...	...	...	...	...	...	...	...	562	...	...	271	...	...	713	328	...	...	...	...	1,874	...	1,874
Bengal	...	...	...	...	...	...	...	...	...	...	...	1,187	...	...	...	23	...	...	6	...	...	...	...	1,216	...	1,216
Punjab	...	...	...	...	...	...	...	...	...	652	990	298	...	...	...	1,712	...	...	2,350	265	...	...	...	6,267	...	6,267
Madras	1,166	...	443	42	...	385	...	...	...	...	...	131	...	...	100	—76	...	...	...	...	...	...	...	2,191	42	2,149
Bombay	...	...	...	235	1,050	...	...	...	...	...	...	1,456	...	...	...	...	68	...	2,882	1,302	...	...	...	6,993	8	6,985
Total	74,499	27,966	443	53,325	15,967	17,065	28,723	20	84	5,650	1,023	75,354	2,787	29,154	30,786	18,993	2,341	5,002	81,939	14,299	14,098	10,989	56,152	566,6598	3,711	562,948

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY WORKS.

PROVINCES.	Buildings for accommodation of Troops.																									
	Buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rents of buildings or compensation for quarters.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Cantonment Roads.	Fortifications.	Dockyard or Naval.	Public Works.	Medical.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Director-General, Military Works	57,404	10,346	...	...	4,180	2,254	549	...	1,366	357	7,890	14,905	1,136	8,087	6,494	17,169	1,126	18,333	57,933	...	15,273	1,550	40,241	...	266,593	12,067	254,526
Rajputana and Central India	1,664	778	239	106	...	...	...	...	169	...	787	216	...	...	143	111	...	...	529	...	...	...	319	...	5,041	...	5,041
Coorg . .	...	...	...	...	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	10
Central Provinces . .	...	...	...	...	...	...	...	...	...	...	122	...	...	...	...	80	...	60	...	...	...	...	6	...	268	...	268
Upper Burma .	2,585	...	722	...	...	...	547	...	...	...	1,804	191	...	10	951	387	...	...	2,348	...	528	...	...	19	10,092	...	10,092
Lower Burma .	4,448	...	...	...	...	...	244	...	...	...	1,471	181	20	52	314	6	...	...	1,286		450	...	...	94	8,566	...	8,566
Assam . .	...	...	...	...	...	165	...	...	...	...	1,198	229	...	...	368	...	...	3,085	887	...	162	...	...	...	6,094	...	6,094
Bengal . .	...	...	...	...	...	...	...	...	...	...	440	94	...	40	430	337	...	...	126	452	489	...	...	...	2,408	...	2,408
North-Western Provinces and Oudh . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18	...	118	306	...	93	...	...	...	535	30	505
Punjab . .	96	...	...	...	...	...	...	...	286	391	1,435	...	...	48	37	551	193	3,271	1,128	...	833	...	...	...	8,269	...	8,269
Madras . .	85	332	580	...	109	28	350	5	...	9	746	394	57		338	357	35	555	222		184	...	...	...	4,386	87	4,299
Bombay . .	1,844	1,742	...	...	27	..	107	...	131	...	903	...	6	204	513	1,146	74	72	2,531	...	88	...	...	...	9,688	...	9,688
TOTAL .	68,126	13,198	1,541	106	4,326	2,447	1,797	5	1,952	757	16,796	16,210	1,219	8,441	9,588	20,462	1,428	25,494	67,276	452	18,100	1,550	40,566	113	321,950	12,184	309,766

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies	Land Revenue.	Surveyor-General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	Forest.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Director-General, Military Works	...	...	...	...	107	...	...	...	...	...	...	...	...	...	...	16,554	...	...	...	...	...	4	...	16,665	42	16,623
Rajputana	...	...	...	...	290	21	...	...	...	462	2	...	...	57	81	189	2,139	99	...	...	155	39	...	3,534	2,134	1,400
Central India	...	...	61	...	321	1	...	...	36	256	...	...	234	13	...	248	301	16	56	...	88	2,041	...	3,672	2,446	1,226
Coorg	1	...	...	...	51	...	...	...	...	...	...	...	...	411	423	...	145	117	35	...	...	292	...	1,475	3	1,472
Hyderabad	...	...	...	...	126	236	...	...	1,709	...	...	...	...	...	...	5	...	...	12	...	...	...	...	2,088	...	2,088
Port Blair	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	310	...	310	...	310
Baluchistan Agency	...	...	...	...	45	16	...	57	...	15,612	...	...	...	...	3,806	22	259	1,228	1,512	...	1,840	185	...	24,582	...	24,582
Central Provinces	...	...	...	...	382	2,535	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,917	...	2,917
Upper Burma	...	...	...	...	1,083	1,587	...	...	1,507	...	...	...	...	...	15,522	4,211	32,857	17,233	2,444	...	...	19,395	...	95,839	...	95,839
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	247	247	...	247
Assam	...	...	...	...	131	107	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	239	...	239
Bengal	...	71	1,013	283	2,028	2,144	36,413	60	...	2,928	...	106	...	...	...	470	...	...	...	52	...	12,676	...	58,244	...	58,244
N.-W. Provinces and Oudh	...	...	4,519	...	1,261	1,095	107	...	...	...	...	...	30	...	...	...	...	...	...	...	...	...	249	7,261	...	7,261
Punjab	...	...	...	...	1,325	545	4,457	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,547	...	8,874	88	8,786
Madras	...	591	...	...	638	1,493	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,722	...	2,722
Bombay	81	8,564	...	621	1,122	364	...	440	...	1,504	...	...	...	106	...	...	271	1,011	141	...	...	15	...	14,240	...	14,240
TOTAL	82	9,226	5,593	904	8,910	10,144	40,977	557	3,252	20,762	2	106	265	587	19,832	21,699	35,972	19,704	4,200	52	2,083	37,504	496	242,909	4,713	238,196

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Director-General, Military Works	...	...	...	...	...	45	30	...	27	...	...	...	...	...	...	31	4,815	...	...	...	..	...	59	5,007	78	4,929
Rajputana	...	...	...	...	...	54	82	...	...	537	23	...	...	...	278	56	103	38	59	...	...	229	32	1,491	...	1,491
Central India	...	...	...	64	...	94	103	...	400	194	23	...	...	—310	38	19	54	250	18	39	...	168	898	2,052	971	1,081
Coorg	...	94	...	...	...	14	...	...	228	...	...	40	...	...	59	2	15	14	63	...	...	50	76	655	25	630
Hyderabad	...	...	...	...	...	218	34	...	259	...	...	...	...	...	...	...	52	...	...	...	...	...	...	563	...	563
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,873	2,873	...	2,873
Baluchistan Agency	392	...	...	...	...	93	883	...	...	6,797	...	381	...	...	434	898	37	1,103	3,802	2,072	..	5,315	-3,587	18,620	...	18,620
Central Provinces	...	...	...	...	...	225	46	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	271	...	271
Upper Burma	...	...	...	...	...	312	115	...	598	...	...	...	...	...	...	1,651	215	737	5,322	67	...	...	2,808	11,825	...	11,825
Assam	...	...	...	...	...	312	339	...	...	...	...	...	...	17	...	...	...	...	...	.	...	...	...	668	...	668
Bengal	...	...	715	2,079	650	1,646	822	5,991	...	—4	...	29	78	...	...	...	...	...	...	...	592	...	51	12,649	687	11,562
N.-W. Provinces and Oudh	52	60	...	2,410	...	1,461	410	...	171	...	...	5	...	116	...	...	...	...	...	...	...	...	...	4,685	...	4,685
Punjab	...	...	...	...	...	1,525	583	5,292	...	...	...	...	...	...	...	...	...	...	...	...	...	...	844	8,244	...	8,244
Madras	...	...	—820	...	...	834	400	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	414	..	414
Bombay	...	114	3,082	6	350	1,092	1,919	...	...	423	...	85	...	...	...	1	...	346	164	...	...	...	533	8,115	...	8,115
TOTAL	444	268	2,977	4,559	1,000	7,925	5,766	11,283	1,683	7,947	46	540	78	—177	809	2,658	5,291	2,488	9,428	2,178	592	5,762	4,587	78,132	1,761	76,371

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	10,553	250	...	...	...	50	...	10,853	...	10,853
Central India	3,124	...	...	...	46	96	...	3,266	*1,248*	2,018
Coorg	2,788	...	24	...	300	...	28	3,140	...	3,140
Baluchistan Agency	80	16,367	...	...	...	1,960	...	18,407	...	18,407
Upper Burma	...	127,444*			...	...	...	127,444	...	127,444
Lower Burma	...	1,017*		...	...	...	...	1,017	...	1,017
Assam	...	24,301	...	...	...	...	...	24,301	...	24,301
Punjab	6,496	—*117*	...	...	...	...	...	6,379	...	6,379
TOTAL	192,327				346	2,106	28	194,807	*1,248*	193,559

* Unclassified in Examiner's Account.

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	10,336	742	...	...	...	183	3	11,264	*809*	10,455
Central India	12,091	...	...	...	232	142	...	12,465	*2,769*	9,696
Coorg	6,264	...	1,069	...	2	...	88	7,423	...	7,423
Baluchistan Agency	4,004	4,761	...	...	...	1,776	...	10,541	...	10,541
Upper Burma	31,410*				...	...	...	31,410	...	31,410
Lower Burma	1,511*				...	...	...	1,511	...	1,511
Assam	...	297	...	...	...	...	...	297	...	297
Punjab	943	...	...	...	...	...	...	943	...	943
TOTAL	73,428				234	2,101	91	75,854	*3,578*	72,276

* Unclassified in Examiner's Account.

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light Houses.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	397	...	...	...	...	3,887	4,284	*4,284*	...
Coorg	...	...	...	...	135	...	...	...	...	12	147	*7*	140
Baluchistan Agency	...	...	816	...	8,886	...	...	886	...	...	10,588	...	10,588
Central Provinces	...	...	...	...	...	...	...	...	97	...	97	...	97
Upper Burma	...	...	...	504	3,030	...	...	...	...	2,029	5,563	...	5,563
Lower Burma	13,858	...	...	...	...	...	...	...	...	...	13,858	...	13,858
Bengal	...	...	...	...	...	...	...	...	...	270	270	...	270
Bombay	19	...	...	...	380	...	...	...	...	998	1,397	...	1,397
TOTAL	13,877	...	816	504	12,828	...	...	886	97	7,196	36,204	*4,291*	31,913

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light Houses.	Harbours.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	725	...	...	...	98	823	*823*	...
Coorg	...	...	...	...	...	156	...	...	...	...	156	...	156
Baluchistan Agency	...	...	...	...	...	107	...	...	...	...	107	...	107
Upper Burma	...	...	...	...	...	36	...	...	...	1,288	1,324	...	1,324
Bombay	2	189	...	...	...	142	...	...	...	164	497	...	497
TOTAL	2	189	...	...	...	1,166	...	...	...	1,550	2,907	*823*	2,084

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, etc.	Secretariat Offices.	Circuit houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Political Agencies	Stamps and Stationery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	Marine.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.
Central Provinces .	69	...	30	...	...	419	...	8,557	531	1,152	3,299	...	...	...	36	5,337	492	16,581	7,687	1,975	2,272	...	57	817	...	...	49,311	3	49,308
Lower Burma .	...	4	...	1,109	572	...	...	9,227	69	...	...	...	...	...	289	6,557	170	41,302	6,394	864	2,594	...	...	592	29,573	...	99,316	...	99,316
Assam . .	157	...	...	...	...	...	...	684	682	...	...		...	...	144	2,813	...	2,000	1,659	961	201	91	184	92	1,352	...	11,020	...	11,020
Bengal . .	...	72	...	...	...	124	...	2,410	443	..	15,253	295	...	36	6,222	22,936	700	13,030	7,543	26,600	11,962	716	...	871	1,866	...	111,079	3,997	107,082
N.-W. P. and Oudh	...	...	...	...	...	2,111	...	5,107	5,021	..	15,636	1898	...	...	751	7,255	1,345	16,610	5 928	9,404	7,649	...	68	...	3,463	...	82,246	13,942	68,304
Punjab . .	...	...	68	...	...	2,346	...	971	1,750	...	12,868	265	...	...	8,415	4,899	1,280	39,605	15,819	19,025	18,609	...	96	3,358	4,211	...	133,585	19,329	114,256
Madras . .	136	...	10	...	...	1,215	...	5,004	112	...	28,192	386	608	...	615	42,983	1,729	5,550	7,556	20,416	25,772	7,226	109	2,308	4,083	...	154,010	2,242	151,768
Bombay . .	1,490	1,556	...	...	...	2,207	...	2,834	720	...	23,360	...	1,646	...	38	9,129	770	24,891	17,980	23,824	44 419	164	230	1,464	83	...	156,805	22,513	134,292
TOTAL .	1,852	1,632	108	1,109	572	8,422	...	34,794	9,328	1,152	98,608	2,844	2,254	36	16,510	101,909	6,486	159,569	70,566	103,069	113,478	8,197	744	9,502	44,631	...	797,372	62,026	735,346

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Government Experimental Farms.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Circuit houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agencies.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx	R.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces . .	...	54	...	23	...	...	...	...	311	58	256	710	...	...	...	16	1,201	538	942	702	97	84	...	...	810	...	5,802	...	5,802
Lower Burma	...	...	543	...	340	747	...	86	947	103	...	...	...	...	28	...	2,750	1,057	1,534	876	401	158	...	...	1,133	2,823	13,526	...	13,526
Assam . .	...	...	...	...	...	...	...	...	428	83	...	...	...	...	...	48	1,722	348	546	240	545	50	...	15	992	1,069	6,086	...	6,086
Bengal . .	...	...	314	...	...	...	25	...	2,384	1,366	...	7,216	470	49	...	297	10,345	2,531	8,025	3,733	6,211	3,177	250	...	1,133	3,009	50,535	1,066	49,469
N.-W. P. and Oudh . .	157	...	...	...	...	...	853	...	2,132	198	...	9,285	101	...	...	758	2,047	1,167	3,348	8,052	2,644	818	2	150	616	...	32,328	...	32,328
Punjab . .	...	...	...	80	...	...	242	...	1,305	775	...	3,703	101	...	98	1,997	1,009	1,325	4,592	4,859	893	721	40	85	898	501	23,224	...	23,224
Madras . .	...	...	147	48	...	...	...	...	3,734	132	...	2,171	432	...	25	181	402	1,522	2,020	326	1,093	2,374	45	223	1,159	3,402	19,436	...	19,436
Bombay . .	...	141	538	...	...	...	242	18	2,407	260	...	9,004	...	...	623	1,477	3,181	2,962	2,518	4,296	2,250	3,363	40	149	1,139	929	35,537	456	35,081
TOTAL .	157	195	1,542	151	340	747	1,362	104	13,648	2,975	256	32,089	1,104	49	774	4,774	22,657	11,450	23,525	23,084	14,134	10,745	377	622	7,880	11,733	186,474	1,522	184,952

CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	7,469	48,760	...	...	762	...	188	...	...	57,179	...	57,179
Lower Burma	15,932*				...	...	...	...	...	15,932	...	15,932
Assam	3,695	15,776	...	29	357	...	772	...	...	20,629	29	20,600
Bengal	42,621	13,197	...	...	...	...	131	...	...	55,949	575	55,374
North-Western Provinces and Oudh	29,568	.	...	...	2,379	...	1,654	...	...	33,601	20	33,581
Punjab	7,519	16,646	...	...	18	...	3,995	...	...	28,178	...	28,178
Madras	33,541	...		...	...	...	...	...	...	33,541	...	33,541
Bombay	31,335	12,682	2,248	...	...	...	47	..	...	46,312	5,163	41,149
TOTAL	281,018				3,516	...	6,787	...	...	291,321	5,787	285,534

* Unclassified in Examiner's accounts.

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Lines of Telegraphic communication.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	22,126	17,788	...	...	1,040	...	182	...	...	41,136	...	41,136
Lower Burma		56,049*				...	...	...	...	...	56,049	...	56,049
Assam	...	7,491	18,200	1,750	...	1,454	...	1,617	...	...	30,512	...	30,512
Bengal	...	53,409	8,989	...	...	...	...	412	...	...	62,810	54	62,756
North-Western Provinces and Oudh	...	79,671	6	6	...	7,869	...	2,994	...	...	90,546	380	90,166
Punjab	...	50,899	17,183	...	...	9,021	...	3,216	...	...	80,319	...	80,319
Madras	...	13,765	..	...	...	..	...	..	...	...	13,765	...	13,765
Bombay	...	60,635	19,144	4,250	109	5	...	1,127	116	..	85,386	21	85,365
TOTAL	...	431,470				19,389	...	9,548	116	..	460,523	455	460,068

* Unclassified in Examiner's accounts.

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	11,204	979	...	...	15	...	12,198	*4,849*	7,349
Lower Burma	...	...	...	27	...	...	21	..	509	557	..	557
Assam	...	69	...	147	74	...	...	...	2,437	2,727	*264*	2,463
Bengal	...	...	...	373	...	904	1,228	...	4,541	7,046	*1,094*	5,952
North-Western Provinces and Oudh	2,144	...	...	114,758	180	...	...	...	9,831	126,913	*16,937*	109,976
Punjab	3,028	...	2,160	39,272	7,208	...	.	...	558	52,226	*46,287*	5,939
Madras	151	...	...	*—188*	114	...	...	...	735	812	...	812
Bombay	...	...	338	...	...	...	...	...	2,148	2,486	*1*	2,485
TOTAL	5,323	69	2,498	165,593	8,555	904	1,249	15	20,759	204,965	*69,432*	135,533

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	5	...	...	...	...	...	5	...	5
Lower Burma	...	...	...	26	...	282	782	...	...	1,090	...	1,090
Assam	...	...	...	40	...	..	...	...	...	40	...	40
Bengal	...	6	...	4	.	2,449	8	...	4,216	6,683	*8*	6,675
North-Western Provinces and Oudh	599	...	...	93	110	..	...	...	355	1,157	*405*	752
Punjab	344	...	3,835	220	392	...	...	...	...	4,791	*196*	4,595
Madras	1,531	...	...	...	81	48	...	...	37	1,697	...	1,697
Bombay	...	...	44	..	...	284	96	...	2,994	3,418	*27*	3,391
TOTAL	2,474	6	3,879	388	583	3,063	886	..	7,602	18,881	*636*	18,245

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from contribution.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Rajputana	...	...	...	...	...	...	...	...	4	...	...	...	4	...	4
Central Provinces	...	...	...	...	...	...	...	...	165	...	...	...	165	...	165
Lower Burma	...	...	...	...	...	11	...	...	18	...	80	...	109	...	109
Assam	...	...	...	...	...	...	...	...	...	...	114	...	114	...	114
N.-W. P. and Oudh	...	...	...	...	67	...	...	...	5,777	25,551	52	...	31,447	*19,598*	11,849
Punjab	...	...	138	...	100	...	...	167	4,958	2,907	1,951	...	10,221	...	10,221
Madras	...	...	...	...	...	...	...	...	...	...	...	700	700	...	700
Bombay	...	...	...	...	...	...	...	...	4,492	1,815	...	94	6,401	...	6,401
TOTAL	...	...	138	...	167	11	...	167	15,414	30,273	2,197	794	49,161	*19,598*	29,563

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Rajputana	...	...	...	...	...	...	...	...	...	5	...	...	5	...	5
Lower Burma	...	...	...	...	...	...	...	...	20	97	30	...	147	...	147
Assam	...	...	...	...	...	...	...	...	...	...	153	...	153	...	153
N.-W. P. and Oudh	...	...	...	...	110	...	...	...	2,493	2,692	241	...	5,536	*79*	5,457
Punjab	...	...	1,690	143	147	417	...	310	3,304	1,624	1,071	...	8,706	...	8,706
Bombay	...	...	...	...	...	...	...	...	14	242	...	53	309	...	309
TOTAL	...	...	1,690	143	257	417	...	310	5,831	4,660	1,495	53	14,856	*79*	14,777

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	16	...	...	...	...	...	...	...	...	16	...	16
Coorg	82	...	323	...	...	506	...	7	...	10	928	...	928
Central Provinces	2	11,493	...	...	...	...	...	790	...	...	12,285	...	12,285
Upper Burma	974*				...	...	...	...	...	...	974	...	974
Lower Burma	10,054*				...	...	...	...	...	...	10,054	...	10,054
Assam	450	19,545	...	...	..	663	...	359	...	...	21,017	...	21,017
North-Western Provinces and Oudh	35,876	28,225	8,018	226	...	...	...	622	...	...	72,967	*2,109*	70,858
Punjab	3,394	1,172	...	...	6,291	...	...	1,958	...	...	12 815	...	12,815
Madras	6,843	...	...	...	..	...	1,091	...	...	...	7,934	*50*	7,884
Bombay	13,674	15,758	3,498	2,784	...	887	...	1,584	...	...	38,185	...	38,185
TOTAL	162,407				6,291	2,056	1,091	5,320	...	10	177,175	*2,159*	175,016

* Unclassified in Examiner's accounts.

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-brdges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	480	244	...	...	...	...	...	...	...	...	724	...	724
Coorg	...	...	870	...	...	130	...	60	...	27	1,087	...	1,087
Central Provinces	28 0	1,576	...	.	...	...	...	...	...	...	2,856	...	2,856
Upper Burma	192*				...	...	...	...	...	...	192	...	192
Lower Burma	6,341*				...	...	...	...	...	...	6,341	...	6,341
Assam	163	19,566	...	...	...	487	...	1,111	...	...	21,327	...	21,327
North-Western Provinces and Oudh	58,742	9,684	2,200	...	...	...	...	180	...	...	70,806	*364*	70,442
Punjab	21,615	21,086	...	325	1,255	566	...	2,454	...	...	47,301	...	47,301
Madras	1,726	...	...	...	...	...	889	...	...	...	2,615	...	2,615
Bombay	18,876	25,852	11,252	56	...	1,699	...	331	...	...	58,066	...	58,066
TOTAL	202,126				1,255	2,882	889	4,136	...	27	211,315	*364*	210,951

* Unclassified in Examiner's accounts.

No. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Coorg	...	60	...	160	...	...	...	...	35	255	...	255
Central Provinces	...	...	...	8	...	...	...	...	...	8	...	8
Upper Burma	...	641	...	...	...	...	...	...	113	754	...	754
Lower Burma	...	1,964	...	210	...	2,266	...	...	438	4,878	...	4,878
Assam	...	464	...	1,700	23	...	...	...	855	3,042	...	3,042
North-Western Provinces and Oudh	...	...	...	1,448	143	...	...	...	...	1,591	1,497	94
Punjab	2,111	...	61	2,475	1,896	...	...	21	355	6,919	...	6,919
Madras	82	...	...	15	...	...	...	...	...	97	...	97
Bombay	...	...	...	2,217	...	...	...	...	...	2,217	...	2,217
TOTAL	2,193	3,129	61	8,233	2,062	2,266	...	21	1,796	19,761	1,497	18,264

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Coorg	...	...	...	14	...	...	...	14	28	...	28
Central Provinces	...	...	...	33	...	...	...	...	33	...	33
Lower Burma	...	612	...	3	...	551	...	559	1,725	...	1,725
Assam	...	164	...	252	100	...	...	1,141	1,657	...	1,657
North-Western Provinces and Oudh	1,037	...	...	10	930	...	...	...	1,977	49	1,928
Punjab	228	...	999	3,025	87	...	...	283	4,622	...	4,622
Bombay	...	...	...	314	...	25	...	...	339	...	339
TOTAL	1,265	776	999	3,651	1,117	576	...	1,997	10,381	49	10,332

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCE.	Custom.	Salt.	Opium.	Postal	Telegraph.	Residencies and Agencies.	Land Revenue	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails	Police	Medical	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Baluchistan	...	...	...	...	...	559	55	37	138	...	..	213	319		1,015	131	2,467	.	2,467
TOTAL .	...	...	...	...	...	559	55	37	138	...	...	213	319		1,015	131	2,467	...	2,467

No. 62WI.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCE.	Marine.	Forest.	Excise and Customs.	Salt.	Opium.	Mint	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of the Government of India	Residences for Local Governments and Secretariat Offices	Residencies and Agencies	Land Revenue.	Treasury and Currency	Surveyor-General's Office	Minor Departments.	Educational.	Law and Justice	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx	Rx.	Rx.	Rx	Rx.	Rx	Rx.	Rx.	Rx	Rx.	Rx	Rx.	Rx.	Rx	Rx.	Rx	Rx	Rx.	Rx.
Baluchistan . .	...	...	14	..		.	...	..	..		300	540	.	..	3	14	60		...	102	8	..	232	216	1,489	...	1,489
TOTAL .	.	..	14	.	...	...	...	...	...		300	540		...	3	14	60	.	...	102	8		232	216	1,489	...	1,489

No. 62WII.—CLASSIFIED ABTSRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and OTHER WORKS of COMMUNICATIONS.

PROVINCE.	Metalled and bridged roads	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised	Village roads	Boat bridges and ferries.	Accommodation for travellers	Miscellaneous	GRAND TOTAL	Deduct outlay from Contributions	NET TOTAL.
	Rx.	Rx.	Rx.	Rx	Rx	Rx.	Rx	Rx	Rx.	Rx.
Baluchistan	313	.	246	..	84		5	648		648
TOTAL .	313	..	246		84		5	648	..	648

No. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	239	..	...	...	...	...	...	239	...	239
Mysore	...	...	...	...	...	...	503	503	...	503
Baluchistan	46	...	24	...	6	60	146	282	...	282
TOTAL	285	.	24	...	6	60	649	1,024	...	1,024

No. 62XI.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Light-houses.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Coal mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	75	...	...	...	139	214	...	214
Baluchistan	...	484	...	...	...	...	...	...	76	560	...	560
TOTAL	...	484	...	...	75	...	...	...	215	774	...	774

No. 62XII.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCE.	Light-houses.	Harbours.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum oil wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	233	...	...	...	...	233	...	233
TOTAL	...	...	...	...	...	233	...	...	...	...	233	...	233

No. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Political Agency.	Stamps and Stationery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	19	...	...	..	246	...	....	...	...	..	404	669	...	669
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,297	...	...	...	...	...	.	..	...	...	3,297	...	3,297
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	19	3,297	...	...	246	...	...	...	...	...	404	3,966	...	3,966

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Government Experimental Farms.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Marine.	Residences for Local Governments.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agency.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	703	...	...	...	76	...	...	...	...	779	...	779
N.-W. Provinces and Oudh	...	...	...	...	...	...	..	...	...	...	...	...	...	...	1,442	...	...	...	1,533	...	2	...	...	...	1,819	4,796	...	4,796
Madras	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	819	...	...	...	...	...	...	...	...	...	819	...	819
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,442	819	703	...	1,533	...	78	.	...	...	1,819	6,394	...	6,394

No. 62AA.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
N.-W. Provinces and Oudh	...	24	100	...	641	...	...	...	...	95	860	...	860
Madras	986	...	...	...	...	296	...	...	...	...	1,282	...	1,282
TOTAL	986	24	100	...	641	296	...	...	...	95	2,142	...	2,142

No. 62BB.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Lines of Telegraphic communication.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
		Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	...	1,521	...	...	...	...	3,553	...	...	...	...	5,074	...	5,074
N.-W. Provinces and Oudh	...	...	1,086	...	26	1,771	...	...	94	...	634	3,611	...	3,611
Madras	...	5,172	...	...	...	...	4	...	...	...	...	5,176	...	5,176
TOTAL	...	6,693	1,086	...	26	1,771	3,557	...	94	...	634	13,861	...	13,861

No. 62CC.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage	Harbours.	Light-houses.	Coal mines.	Miscellaneous	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh	5	...	...	6,199	...	.	. .	...	1,840	8,044	...	8,044
Madras	221	...	...	21,544	9,666	...		...	...	31,431	...	31,431
Bombay	...	...	.	1,091	.	...	...	...	.	1,091	...	1,091
TOTAL	226	...	...	28,834	9,666	...	...	...	1,840	40,566	...	40,566

No. 62DD.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENTS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns	Markets.	Paving and streets.	Water-supply	Sewerage and drainage	Harbours	Light-houses	Coal mines	Miscellaneous	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	. .	...	...	360	...	...	. .	100	460	...	460
N.-W. Provinces and Oudh	30		.	494	..	..	...	...	6,804	7,328	...	7,328
Madras	145	...	...	..	..	...	...	. .	...	145	...	145
Bombay	...	...	...	66	...	...	...	...	.	66	...	66
TOTAL	175	...	...	560	360	...	...	...	6,904	7,999	...	7,999

No. 62EE.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational	Medical.	Public Works	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	...	...	...	...	...	...	...	53	...	...	21	...	74	...	74
Central Provinces	...	...	...	...	...	...	...	...	...	...	63	...	63	...	63
Upper Burma	...	...	...	...	...	...	..	...	..	97	...	..	97	...	97
Bengal	...	541	...	...	...	...	...	...	151	350	3,297	1,722	6,061	...	6,061
North-Western Provinces and Oudh	...	..	...	...	...	...	...	...	2,714	1,275	...	351	4,310	..	4,340
Madras	...	64	...	...	...	...	...	...	3,439	5,657	2,182	3,434	14,776	...	14,7,6
Bombay	...	126	...	...	...	...	...	...	5,846	123	...	18	6,113	...	6,113
TOTAL	...	731	...	...	...	...	...	53	12,150	7,502	5,563	5,525	31,524	...	31,524

No. 62FF.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Political Agencies	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*
Rajputana	...	...	...	...	...	...	..	...	11	21	7	...	17	56	...	56
Central India	...	...	.	...	236	...	...	9	19	.	2	...	149	415	...	415
Central Provinces	...	...	...	...	...	...	...	...	..	...	...	89	.	89	...	89
Lower Burma	...	..	...	...	..	...	...	..	1	9	21	.	...	31	...	31
Bengal	...	200	...	...	..	...	...	...	...	...	55	448	248	951	...	951
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	6,017	400		224	6,641	...	6,641
Madras	56	36	...	..	...	...	1	...	...	750	1,541	898	4,258	7,540	...	7,540
Bombay	...	54	...	.	...	...	...	...	...	5,274	36	.	13	5,377	...	5,377
TOTAL	56	290	...	...	236	...	1	9	31	12,071	2,062	1,435	4,909	21,100	...	21,100

No. 62GG.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	...	...	...	...	11	...	...	...	...	...	11	...	11
Central Provinces	...	157	188	...	...	...	...	358	...	...	703	...	703
Upper Burma	...	...	...	2,484	903	40	54	554	...	72	4,107	...	4,107
Lower do.	...	...	...	1,593	580	...	100	92	...	...	2,365	...	2,365
Bengal	16,383	24,016	9,834	5,652	61,001	2,976	832	2,152	850	3,006	126,702	...	126,702
North-Western Provinces and Oudh	64	975	662	430	2,313	...	...	449	...	808	5,701	...	5,701
Madras	20,114	13,383	3,666	8,156	13,725	1,019	...	177	195	* 6,823	67,258	...	67,258
Bombay	146	648	616	2,273	3,912	37	...	6,925	...	719	15,276	...	15,276
TOTAL	36,707	39,179	14,966	20,588	82,445	4,072	986	10,707	1,045	11,428	222,123	...	222,123

* Contribution.

No. 62HH.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and OTHER WORKS OF COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central India	31	...	...	...	...	...	...	...	...	...	31	...	31
Central Provinces	...	...	8,975	822	...	128	...	611	1,047	...	11,583	...	11,583
Upper Burma	...	...	...	620	77	...	...	56	...	61	814	...	814
Lower do.	...	...	...	1,437	605	38	211	141	...	...	2,432	...	2,432
Bengal	80,116	52,808	23,980	34,719	16,980	1,352	649	3,630	2,941	4,606	221,781	...	221,781
North-Western Provinces and Oudh	78	14,946	10,554	3,091	1,563	62	...	900	...	310	31,504	...	31,504
Madras	170,862	31,832	25,126	18,031	4,319	346	823	439	2,826	...	254,604	...	254,604
Bombay	1,948	8,674	11,480	15,054	1,456	343	...	5,843	...	31	44,829	...	44,829
TOTAL	253,035	108,260	80,115	73,774	25,000	2,269	1,683	11,620	6,814	5,008	567,578	...	567,578

No. 62II.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Central India	...	...	...	...	...	...	...	64	64	...	64
Central Provinces	...	...	140	657	3	...	...	6	806	...	806
Upper Burma	...	4,324	...	100	...	...	...	1,182	5,606	...	5,606
Lower do.	...	177	...	101	...	...	...	175	453	...	453
Bengal	172	...	...	2,615	737	...	...	854	4,378	...	4,378
North-Western Provinces and Oudh	...	...	...	...	...	...	...	493	493	...	493
Madras	511	6,236	2	2,216	28	...	...	2,131	11,124	...	11,124
Bombay	...	...	319	26,844	61	...	...	501	27,725	...	27,725
TOTAL	683	10,737	461	32,533	829	...	...	5,406	50,649	...	50,649

No. 62JJ.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Rajputana	...	...	...	403	...	...	...	...	403	...	403
Central India	...	...	...	...	...	...	...	5	5	...	5
Central Provinces	...	...	70	930	...	...	...	10	1,010	...	1,010
Upper Burma	...	129	...	53	...	...	...	532	714	...	714
Lower do.	...	231	...	...	...	...	...	351	582	...	582
Bengal	44	...	...	833	121	...	...	631	1,629	...	1,629
North-Western Provinces and Oudh	...	...	...	...	251	...	...	31	282	...	282
Madras	20	800	...	5,120	8	...	...	9,177	15,125	...	15,125
Bombay	...	...	35	12,522	57	...	...	396	13,010	...	13,010
TOTAL	64	1,160	105	19,861	437	...	...	11,133	32,760	...	32,760

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section L.—Army.

Revenue *Rx.* 780,404. Expenditure *Rx.* 22,280,601.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	174	...	704,202	18,257,495
" Non-Effective .	63	Ditto ditto . .	174	...	76,202	4,023,106
	63A	Detailed Account of Receipts . . .	176	780,404	...	...
	63B	Detailed Account of Charges . . .	179	22,280,601	...	...
	64	Statement of Established Strength . .	186	...	...	...
		Total .		...	780,404	22,280,601

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1892.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
	EFFECTIVE SERVICES.								
3	Regimental Pay, Allowances, and Charges	176	7,073	6,899	2,537	16,509	54	23	16,586
4	Commissariat Establishments, Supplies, and Services	176	305,674	37,168	30,513	373,355	...	...	373,355
5	Remount and Veterinary Establishments, Supplies, and Services	176	13,996	3,289	1,718	19,003	...	...	19,003
6	Clothing Establishments, Supplies, and Services	176	39,986	22,626	8,752	71,364	6,657	2,891	80,912
7	Barrack Establishments, Supplies, and Services	177	418	996	861	2,275	...	...	2,275
9	Medical Establishments, Supplies, and Services	177	6,863	15,830	5,778	28,471	...	...	28,471
10	Ordnance Establishments, Stores, and Camp Equipage	177	48,091	23,556	31,984	103,631	3,522	1,530	108,683
12	Education	177	1,203	65	55	1,323	...	...	1,323
13	Sea Transport Charges	178	1,800	1,346	2,248	5,394	24,978	10,847	41,219
14	Miscellaneous Services	178	28,265	2,802	1,308	32,375	...	...	32,375
	TOTAL EFFECTIVE SERVICES		453,369	114,577	85,754	653,700	35,211	15,291	704,202
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	178	199	27	29	255	...	...	255
17	Military Pensions to Europeans	178	13	...	451	464	...	...	464
18	Military Pensions to Natives	178	46	358	...	404	...	...	404
19	Widows' Pensions and Compassionate Allowances	178	40,196	11,668	12,736	64,600	7,306	3,173	75,079
	TOTAL NON-EFFECTIVE SERVICES		40,454	12,053	13,216	65,723	7,306	3,173	76,202
	TOTAL ARMY RECEIPTS . Rx.		493,823	126,630	98,970	719,423	42,517	18,464	780,404

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on Charges in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	179	259,111	127,074	111,913	498,098	...	...	...	498,098
2	Administrative Staff	179	99,171	48,192	44,581	191,944	...	...	...	191,944
3	Regimental Pay, Allowances, and Charges	180	4,316,574	1,389,064	1,375,826	7,081,464	...	1,018,679	442,374	8,542,517
4	Commissariat Establishments, Supplies, and Services	180	2,201,474	889,936	589,602	3,681,012	47,266	...	20,526	3,748,804
5	Remount and Veterinary Establishments, Supplies, and Services	181	175,765	63,423	56,562	295,750	...	...	...	295,750
6	Clothing Establishments, Supplies, and Services	182	171,805	56,020	19,307	247,132	189,268	...	82,192	518,592
7	Barrack Establishments, Supplies, and Services	182	133,533	57,961	48,572	240,066	...	...	...	240,066
8	Administration of Martial Law	182	22,082	8,314	7,651	38,047	...	...	...	38,047
9	Medical Establishments, Supplies, and Services	182	397,593	154,771	130,432	682,796	42,288	5,957	20,951	751,992
10	Ordnance Establishments, Stores, and Camp Equipage	183	434,856	123,622	165,838	724,316	830,247	11,217	365,416	1,931,196
11	Ecclesiastical	183	16,647	5,482	6,183	28,312	...	...	...	28,312
12	Education	183	25,343	13,689	5,171	44,203	...	...	...	44,203
13	Sea Transport Charges	184	17,409	22,639	26,262	66,310	...	261,796	113,688	441,794
14	Miscellaneous Services	184	642,964	208,693	44,729	896,386	...	3,725	1,618	901,729
15	Volunteer Corps	184	67,207	48,436	29,951	145,594	...	...	...	145,594
	UNADJUSTED EXPENDITURE		8,981,534	3,217,316	2,662,580	14,861,430	1,109,069	1,301,374	1,046,765	18,318,638
			—61,261	6,057	*—5,939*	*—61,143*	...	...	...	*—61,143*
	TOTAL EFFECTIVE SERVICES		8,920,273	3,223,373	2,656,641	14,800,287	1,109,069	1,301,374	1,046,765	18,257,495
							2,410,443			
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	184	11,338	1,396	945	13,679	...	32	14	13,725
17	Military Pensions to Europeans	185	46,661	48,767	18,239	113,667	...	2,058,669	894,003	3,066,339
18	Military Pensions to Natives	185	357,784	248,373	116,263	722,420	...	...	...	722,420
19	Widows' Pensions and Compassionate Allowances	185	11,544	12,827	6,380	30,751	...	90,369	39,244	160,364
20	Departmental Pensions	185	29,983	14,934	15,341	60,258	...	...	..	60,258
	TOTAL NON-EFFECTIVE SERVICES		457,310	326,297	157,168	940,775	...	2,149,070	933,261	4,023,106
	TOTAL ARMY CHARGES . *Rx.*		9,377,583	3,549,670	2,813,809	15,741,062	1,109,069	3,450,444	1,980,026	22,280,601
							4,559,513			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1892.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx.*
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,114	480	377	1,971
Unclaimed Balances of Deserters and others	24	30	9	63
Hutting Money	...	2,495	156	2,651
Miscellaneous	5,935	3,894	1,995	11,824
TOTAL IN INDIA . *Rx.*	7,073	6,899	2,537	16,509
IN ENGLAND:				
Discharge Purchase Money . . . . . *£*				54
EXCHANGE ON RECEIPT IN ENGLAND . . . . . *Rx*				23
TOTAL . *Rx.*				16,586
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	44,242	13,848	16 354	74,444
Sale of Malt Liquor	213,353	11,514	9,557	234,424
Sale of Rum	11,067	2,706	1,341	15,114
Recoveries on account of Dairy Farms	313	20	216	549
Value of Stores issued to other Departments	2,902	1,742	...	4,644
Miscellaneous	11,233	4,322	2,305	17,860
Recoveries on account of Table Money, &c., in Inland Steamers	97	287	4	388
Cattle Farms	2,794	18	...	2,812
Receipts on account of Kheddas	11,950	...	...	11,950
Sale of Transport Cattle	4,096	1,361	149	5,606
Sale of Ambulance Cattle	...	...	3	3
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	3,595	1,329	556	5,480
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	32	21	28	81
TOTAL *Rx*	305,674	37,168	30,513	373,355
RECEIPTS UNDER GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	7,748	47	...	7,795
Sale of Regimental Cast Horses	2,444	3,239	1,203	6,886
Sale of Chargers selected by Officers	1,753	...	433	2,186
Rent of Lands	3	...	...	3
Miscellaneous	2,048	3	82	2,133
TOTAL . *Rx*	13,996	3,289	1,718	19,003
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, &c.	8,003	5,529	1,137	14,669
Sale of Necessaries	30,151	11,638	7,487	49,276
Hyderabad Contingent	...	5,151	...	5,151
Value of Stores issued to other Departments	1,566	46	...	1,612
Miscellaneous	266	262	128	656
TOTAL IN INDIA . *Rx.*	39,986	22,626	8,752	71,364
IN ENGLAND:				
Value of Clothing, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Clothing and Necessaries . *£*				6,657
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . *Rx.*				2,891
TOTAL . *Rx.*				80,912

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1892 —*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	339	700	397	1,436
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c.	70	113	312	495
Value of Stores issued to other Departments	...	21	...	21
Miscellaneous	9	162	152	323
TOTAL . Rx.	418	996	861	2,275
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	886	460	221	1,567
Stoppages for Men in Hospital	32	24	125	181
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	181	181
Value of Stores issued to other Departments	4,818	14,978	4,956	24,752
Miscellaneous	1,127	368	295	1,790
TOTAL . Rx.	6,863	15,830	5,778	28,471
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	41,582	8,784	21,289	71,655
Work executed in Manufacturing Departments	6	267	...	273
Hyderabad Contingent	...	10,468	6,748	17,216
Value of Stores issued to other Departments	3,508	3,083	3,077	9,668
Miscellaneous	2,995	954	870	4,819
TOTAL IN INDIA . Rx.	48,091	23,656	31,984	103,631
IN ENGLAND:				
Proceeds of sale of unserviceable Military Stores, &c., Ordnance and miscellaneous			£	3,522
EXCHANGE ON RECEIPTS IN ENGLAND			Rx.	1,530
TOTAL . Rx.				108,683
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	3	2	...	5
Receipts from Schools, &c.	1,197	63	54	1,314
Miscellaneous	3	...	1	4
TOTAL . Rx.	1,203	65	55	1,323

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1892—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	402	676	329	1,407
Recoveries for medical comforts from troops proceeding to sea	...	98	3	101
Passage Money	..	65	15	80
Recoveries of Table Money, &c., in H. M.'s Indian Troopships	1,391	507	1,891	3,789
Miscellaneous	7	...	10	17
TOTAL IN INDIA . Rx.	1,800	1,346	2,248	5,394
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, &c. £			24,850	
Passage of Officers and Troops:				
Recoveries on account of messing . . . . . „			128	
				24,978
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.				10,847
TOTAL . Rx.				41,219
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	6,872	1,624	305	8,801
Fines and Penalties	...	...	11	11
Miscellaneous	21,393	1,178	992	23,563
TOTAL . Rx.	28,265	2,802	1,808	32,375
RECEIPTS UNDER GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Cost of duplicate decorations and medals	199	27	29	255
RECEIPTS UNDER GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Miscellaneous	13	...	451	464
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	46	358	...	404
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	40,196	11,668	12,725	64,589
Miscellaneous (Artillery Charitable Fund Recoveries)	...	...	11	11
TOTAL IN INDIA . Rx.	40,196	11,668	12,736	64,600
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions . . . . £				7,306
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.				3,173
TOTAL . Rx.				75,079
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	493,823	126,630	98,970	719,423
IN ENGLAND . . . . . £				42,517
EXCHANGE . . . . . Rx.				18,464
TOTAL . Rx.				780,404

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1892.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	26,576	12,847	15,251	54,674
Adjutant General's Department	26,667	11,197	11,487	49,351
Quarter Master General's Department	26,414	11,219	9,178	46,811
Artillery Inspection	9,030	2,941	1,841	13,812
Cavalry Inspection	3,316	61	53	3,430
Musketry Inspection	13,210	3,808	5,679	22,697
Army Signalling	1,309	79	1,593	2,981
Gymnastic Instruction	2,128	221	1,765	4,114
District Command and Staff, 1st and 2nd class	84,094	57,742	42,964	184,800
Garrison and Station Staff	34,426	16,289	10,029	60,744
Hill Sanitaria	18,162	2,571	5,568	26,301
Miscellaneous Depôts	...	3,744	6,218	9,962
Staff of Local Forces	7,870	...	...	7,870
Bazar Establishment	179	...	...	179
Station Conservancy	5,442	4,355	287	10,084
Staff, Miscellaneous	288	...	...	288
TOTAL . Rx.	259,111	127,074	111,913	498,098
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	16,637	...	181	16,818
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	7,348	2,983	3,969	14,300
Controller's Office	15,191	4,843	5,100	25,134
Ditto Accounts Branch	9,159	3,480	3,650	16,289
Pay Examiner's Office	20,867	10,007	10,061	40,935
Commissariat and Remount Accounts	18,247	6,823	7,360	32,430
Commissariat Accounts, Rangoon	...	5,739	...	5,739
Ordnance and Clothing Accounts	9,213	5,662	4,330	19,205
Circle Pay Offices	...	1,463	5,372	6,835
Officer in charge, Treasure Chest	209	200	640	1,049
Pension Pay Offices	1,089	6,581	2,097	9,767
Inspection, Special Duties and Probationers	1,211	411	1,821	3,443
TOTAL . Rx.	99,171	48,192	44,581	191,944

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Royal Artillery	465,969	152,638	204,406	823,013
Cavalry	232,968	79,183	40,776	352,927
Engineers	6,292	319	911	7,522
Infantry	1,256,712	404,739	352,417	2,013,868
Invalid and Veteran Establishment	2,269	4,947	466	7,682
Staff Corps	12,200	5,154	2,102	19,456
General List, Cavalry	1,405	39	...	1,444
General List, Infantry	5,610	1,492	163	7,265
Unattached Officers	...	911	343	1,254
General Officers unemployed	4,132	3,291	...	7,423
Colonels' Allowances	4,722	673	1,261	6,656
Recruiting Rewards, &c.	424	247	135	806
Annual grant-in-aid of Half-mounting	275	...	47	322
Hutting Money	1,364	8	34	1,406
Marching Batta	541	...	204	745
Postage Charges	2,866	747	737	4,350
Purchase of Books, &c.	3	...	101	104
Incidental charges of a regimental nature	4,867	1,818	1,063	7,748
	2,002,619	656,206	605,166	3,263,991
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India for the year 1891-92 £700,000				
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office „ 2,463				702,463
Furlough Allowances of Officers of the Indian Service				221,303
Furlough Allowances of Officers of British Regiments serving in India				83,720
Advances to Regiments proceeding to India				6,007
Pay and Allowances during Voyage of Regiments returning from India				4,661
Outfit allowance to an Officer on promotion to commissioned rank				250
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough				275
			£	1,018,679
EXCHANGE ON CHARGES IN ENGLAND			Rx.	442,374
TOTAL EUROPEAN ARMY			Rx.	4,725,044
Native Army.				
Artillery	36,815	2	11,623	48,440
Body Guard	5,793	2,517	4,831	13,141
Cavalry	912,564	72,003	250,538	1,235,105
Sappers and Miners	39,766	49,683	27,558	117,007
Infantry	1,212,461	573,510	447,645	2,233,616
Hutting Money	23,303	7,000	4,912	35,215
Marching Batta	3,191	1,670	2,335	7,196
Incidental charges of a regimental nature	3,960	2,371	1,403	7,734
Kit Money to Recruits	24,193	11,405	7,382	42,980
Annual Grant in aid of Half Mounting	25,548	11,304	9,787	46,639
Postage Charges	2,107	642	697	3,446
Purchase of Books and Periodicals	1	...	...	1
Reserve Forces.				
Pay of men of the Garrison reserve	151	12	120	283
Pay (including good-conduct pay) of the men of the active reserve	23,543	735	1,798	26,076
Allowance for Road Expenses	559	4	31	594
TOTAL NATIVE ARMY Rx.	2,313,955	732,858	770,660	3,817,473
TOTAL — INDIA	4,316,574	1,389,064	1,375,826	7,081,464
TOTAL — ENGLAND			£	1,018,679
TOTAL — EXCHANGE			Rx.	442,374
TOTAL			Rx.	8,542,517
GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Establishment				
Supervising Staff	23,867	5,350	5,590	34,807
Executive Establishment	136,269	63,806	46,576	246,651
Subordinate Establishment	96,414	41,841	25,337	163,592
Ambulance Transport	22,935	14,808	6,938	44,681
Khedda Establishment and Charges	10,076	...	...	10,076
Hissar Cattle Farm	2,740	...	...	2,740
Hoonsoor Cattle Depôt	...	862	...	862
Agent for Government Consignments	—*1,104*	...	...	—*1,104*
Supplies.				
Provisions for Europeans	391,802	184,623	134,391	710,816
Provisions for Natives	65,670	110,860	43,331	219,861
Carried over	748,669	422,150	262,163	1,432,982

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	748,669	422,150	262,163	1,432,982
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for dearness of Provisions	141,546	78,876	61,650	282,072
Compensation to Native Cavalry for dearness of Forage	28,067	...	43,022	71,089
Purchase of Reserve Stock	37,565	6,564	133	44,262
Shwebo Canal Fuel and Forage Reserve Scheme	2,049	...	...	2,049
Malt Liquor purchased locally	212,037	12,039	5,562	229,638
Rum	4,042	...	12	4,054
Expenditure connected with Dairy Farms	2,053	177	622	2,852
Contingent Expenses	98	221	298	617
Services.				
Purchase and Repair of Gear for Battery Animals	10	194	406	610
Purchase of Battery Animals	...	...	223	223
Hire of Transport	56,601	97,769	8,474	162,844
Sea and Inland Water Charges	13,347	29,374	5,957	48,678
Railway Charges	307,099	69,908	78,435	455,442
Hoonsoor Cattle Depôt	...	1,325	...	1,325
Charges connected with Grass Cultivation	39,722	971	...	40,693
Khedda Charges	4,169	...	...	4,169
Feed of Horses, Battery Mules, Yaboos, Ponies, Bullocks and Elephants	99,833	64,536	54,825	219,194
Regimental Equipments and Camp Contingencies	9,878	2,645	1,997	14,520
Implements, Godown Furniture, and Contingencies	59,918	15,235	5,742	80,895
Cattle Farm (Hissar)	6,029	...	...	6,029
Freight Charges of Stores from England	322	136	44	502
Miscellaneous	25,347	7,744	19,205	52,296
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	99,549	4,914	4,929	109,392
Feed of Animals	198,341	62,104	16,455	276,900
Permanent Hired Transport	16,110	...	866	16,976
Purchase and Repair of Gear, Carts, and Equipments	43,057	10,169	7,934	61,160
Rent and Repairs of Buildings	89	2	...	91
Feed and Keep of Reserve Mules with Regiments and Batteries	497	...	...	497
Miscellaneous (including Clothing)	39,062	1,800	3,441	44,303
Ambulance Transport:				
Purchase of Animals	2	...	56	58
Feed of Animals	57	269	539	865
Purchase and Repair of Doolies, Gear, Carts, and Equipments	6,201	636	6,124	12,961
Miscellaneous (including Clothing)	108	178	488	774
TOTAL IN INDIA . Rx.	2,201,474	889,936	589,602	3,681,012
IN ENGLAND:				
Stores for India:				
Malt Liquor . £				2,923
Commissariat . "				44,343
				47,266
EXCHANGE ON CHARGES IN ENGLAND . Rx.				20,526
TOTAL . Rx.				3,748,804
GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,146	6	10	3,162
Establishment (Reserve Depôt)	12,016	7,746	4,238	24,000
Veterinary Inspection	4,111	2,707	2,025	8,843
Station Veterinary Hospitals	13,877	7,805	5,904	27,586
Veterinary Schools	195	...	155	350
Remount Depôt, Garden Reach	2,386	...	...	2,386
Purchase of Remounts	95,218	32,985	30,793	158,996
Feed of Cattle and Remounts	22,557	6,714	8,283	37,554
Miscellaneous	22,259	5,460	5,154	32,873
TOTAL . Rx.	175,765	63,423	56,562	295,750

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Clothing Depôt, Presidency	4,880	4,191	4	9,075
Manufacturing and Store Establishment	2,908	2,063	...	4,971
Clothing Supplies and Services, Agency	124,596	24,503	491	149,590
Clothing Supplies and Services, Regimental	11,429	1,905	3,114	16,448
Compensation in lieu of Clothing	27,992	23,358	15,698	67,048
TOTAL IN INDIA . Rx.	171,805	56,020	19,307	247,132
IN ENGLAND:				
Stores for India:				
Clothing . £				189,268
EXCHANGE ON CHARGES IN ENGLAND . Rx.				82,192
TOTAL . Rx.				518,592
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	3,202	...	3,202
Subordinate Establishments	40,824	18,970	4,691	64,485
Barrack Furniture	...	10,167	...	10,167
Barrack Bedding	29,606	8,749	30,462	68,817
Lighting Charges	24,000	7,712	6,320	38,032
Miscellaneous	39,103	9,161	7,099	55,363
TOTAL . Rx.	133,533	57,961	48,572	240,066
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	5,336	2,500	1,947	9,783
Judge Advocate General's Department, Circles	6,296	2,439	1,843	10,578
Miscellaneous	10,450	3,375	3,861	17,686
TOTAL . Rx.	22,082	8,314	7,651	38,047
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,946	5,957	6,064	22,967
Medical Establishments, Districts	226,292	87,532	79,848	393,672
Army Hospital Native Corps	17,640	3,940	3,775	25,355
Medical Store Depôts	8,690	5,076	4,822	18,588
Followers' Hospitals	589	1,957	158	2,704
Supplies	131,615	57,355	39,121	228,091
Miscellaneous	10,830	4,328	4,845	20,003
	406,602	166,145	138,633	711,380
Deduct—Value of Stores supplied to other Departments	*9,009*	*11,374*	*8,201*	*28,584*
TOTAL IN INDIA . Rx.	397,593	154,771	130,432	682,796
IN ENGLAND:				
Pay and Allowances of Surgeons on appointment, &c.				4,910
Outfit allowance, passage to India, &c., of Lady Nurses on appointment				1,047
Stores for India:				
Medical				42,288
£				48,245
EXCHANGE ON CHARGES IN ENGLAND . Rx.				20,951
TOTAL . Rx.				751,992

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	21,806	6,102	5,709	33,617
Arsenals and Depôts	85,610	45,145	48,067	178,822
Manufacturing Establishments	103,900	19,235	42,057	165,192
Harbour Defences, &c.	3,831	1,764	4,338	9,933
Local supplies of Stores for Arsenals and Depôts	57,746	24,920	32,233	114,899
Local supplies for Manufacturing Establishments	107,425	1,448	13,555	122,428
Purchase of Timber	3,813	3,709	10,185	17,707
Repair of Harness and Saddlery with corps	1,196	399	277	1,872
Freight Charges of Stores from Port to Port	463	2,971	2,608	6,042
Freight Charges of Stores from England	3,379	612	1,470	5,461
Purchase and Repair of Camp Equipage	34,120	5,464	11,163	50,747
Gymnasia Stores and Apparatus	111	87	99	297
Army Signalling Stores and Equipment	285	78	181	544
Purchase of Line Gear, &c.	7,226	7,975	4,646	19,847
Miscellaneous	11,369	4,871	4,729	20,969
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the corps of sappers and miners	2,814	3,006	2,422	8,242
	445,094	127,786	183,739	756,619
Deduct—Value of Stores supplied to other Departments	*10,238*	*4,164*	*17,901*	*32,303*
TOTAL IN INDIA . Rx.	434,856	123,622	165,838	724,316
IN ENGLAND:				
Pay and expenses of Military Officers on special duty				3,805
Pay and expenses of Military Officers under technical instruction				5,542
Freight from India of unserviceable Military Stores, &c.				104
Pay and expenses of Artificers on appointment to various Government Factories in India; and other miscellaneous expenditure				1,766
Stores for India: Ordnance and Miscellaneous				830,247
			£	841,464
EXCHANGE ON CHARGES IN ENGLAND . Rx.				365,416
TOTAL . Rx.				1,931,196
GRANT 11. ECCLESIASTICAL (*a*)				
Chaplains to the Army (Presbyterian)	876	...		876
Chaplains to the Army (Roman Catholic)	15,771	5,482	6,183	27,436
TOTAL . Rx.	16,647	5,482	6,183	28,312
GRANT 12. EDUCATION.				
Army Schools (European Army)	5,345	2,245	2,077	9,667
Lawrence Military Asylum	12,931	...	1,295	14,226
Lower Orphan Schools	403	...	...	403
Donations, &c., to Educational Institutions	1,897	10,502	429	12,828
Deputy Assistants Adjutant General for Instruction	4,767	942	1,370	7,079
TOTAL . Rx.	25,343	13,689	5,171	44,203

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 13.				
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	16,645	22,368	12,067	51,080
Medical Comforts, &c., to Troops proceeding by Sea	595	239	441	1,275
Her Majesty's Indian Troop Ships	169	32	13,754	13,955
TOTAL IN INDIA . Rx.	17,409	22,639	26,262	66,310
IN ENGLAND:				
Indian Troop Service				254,889
Passage of Officers and Troops, otherwise than in Troop Ships				6,907
			£	261,796
EXCHANGE ON CHARGES IN ENGLAND			Rx.	113,688
			TOTAL . Rx.	441,794
GRANT 14.				
MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,640	...	1,640
Sub-Marine Mining	2,580	3,137	7,051	12,768
Miscellaneous	640,384	203,916	37,678	881,978
TOTAL IN INDIA . Rx.	642,964	208,693	44,729	896,386
IN ENGLAND:				
Pay and Expenses of Officers studying the Russian language			£	3,725
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,618
			TOTAL . Rx.	901,729
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	36,588	28,454	15,430	80,472
Capitation Grants	27,407	19,568	14,277	61,252
Volunteer Reserve Forces	1,777	186	...	1,963
Miscellaneous	1,435	228	244	1,907
TOTAL . Rx.	67,207	48,436	29,951	145,594
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	53	100	...	153
Victoria Cross	13	3	...	16
Annuities for Meritorious Services	47	52	...	99
Gratuities for Meritorious Services	17	3	13	33
Order of British India	3,289	891	590	4,770
Order of Merit	702	130	143	975
Annuities	83	38	41	162
Gratuities	293	150	153	596
Decorations and Medals	6,841	29	5	6,875
TOTAL IN INDIA . Rx.	11,338	1,396	945	13,679
IN ENGLAND:				
Cost of Medals			£	32
EXCHANGE ON CHARGES IN ENGLAND			Rx.	14
			TOTAL . Rx.	13,725

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1892—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	44,664	47,973	17,668	110,305
Wound Pensions	1,346	381	571	2,298
Gratuities	651	413	...	1,064
TOTAL IN INDIA . Rx.	46,661	48,767	18,239	113,667
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,681,889
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				27,824
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:				
For the year 1891-92			£ 333,284	
Less—Refund of over-payments for the year 1890-91			877	
				332,407
Compassionate Allowances of Officers removed from the Service, &c.				1,557
Pensions of Non-Commissioned Officers and Soldiers				14,150
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"				842
			£	2,058,669
EXCHANGE ON CHARGES IN ENGLAND			Rx.	894,003
			TOTAL . Rx.	3,066,339
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions	314,439	217,487	102,944	634,870
Gratuities	13 741	1,539	10,412	25,692
Family Pensions	29,604	29,347	2,907	61,858
TOTAL . Rx.	357,784	248,373	116,263	722,420
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	9,223	12,566	5,664	27,453
Compassionate Allowances	958	236	37	1,231
Indian Military Service Family Pensions	1,363	25	479	1,867
Artillery Charitable Fund	...	...	200	200
TOTAL IN INDIA . Rx.	11,544	12,827	6,380	30,751
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				10,842
Gratuities to ditto ditto ditto ditto				657
Pensions of Widows and Families of Officers, &c., of the Indian Service				63,511
Indian Military Service Family Pensions, towards which the Officers subscribed				15,359
			£	90,369
EXCHANGE ON CHARGES IN ENGLAND			Rx.	39,244
			TOTAL . Rx.	160,364
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	27,302	14,693	14,934	56,929
Gratuities	180	41	189	410
Compassionate Allowances	2,501	200	218	2,919
TOTAL . Rx.	29,983	14,934	15,341	60,258
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	—29,695	21,510	—594	—8,779
Transfers between Military Departments	13	181	65	259
Unadjusted Expenditure charged to Advances	—31,579	—15,634	—5,410	—52,623
TOTAL	—61,261	6,057	—5,939	—61,143
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	9,377,583	3,549,670	2,813,809	15,741,062
IN ENGLAND				£ 4,559,513
EXCHANGE ON PAYMENTS IN ENGLAND				Rx. 1,980,026
			TOTAL . Rx.	22,280,601

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1891-92.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	282	7,002	7,284	89	2,240	2,329	119	2,996	3,115	490	12,238	12,728
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*200	...	200	48	...	48	*38	...	38	*286	...	286
Infantry	957	32,484	33,441	319	10,824	11,143	261	8,856	9,117	1,537	52,164	53,701
Invalid and Veteran Establishment	7	2	9	5	26	31	3	...	3	15	28	43
Staff Corps	*483	...	483	*203	...	203	*127	...	127	*813	...	813
General List, Cavalry	*12	...	12	*9	...	9	*6	...	6	*27	...	27
General List, Infantry	*48	...	48	*29	...	29	*11	...	11	*88	...	88
Unattached Officers	...	...	...	1	...	1	1	...	1	2	...	2
General Officers unemployed	17	...	17	12	...	12	9	...	9	38	...	38
Total European Army	2,180	43,100	45,280	773	14,294	15,067	604	12,454	13,058	3,557	69,848	73,405
Native Army.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Artillery	25	2,926	2,951	...	231	231	8	600	608	33	3,757	3,790
Body Guard	2	120	122	2	3	(a) 5	1	70	71	5	193	198
Cavalry	256	16,425	16,681	36	2,064	2,100	71	4,496	4,567	363	22,985	23,348
Sappers and Miners	56	1,368	1,424	(b) 57	1,581	1,638	(c) 35	867	902	148	3,816	3,964
Infantry	598	62,154	62,752	288	28,001	28,289	234	22,256	22,490	1,120	112,411	113,531
Total Native Army	937	82,993	83,930	383	31,880	32,263	349	28,289	28,638	1,669	143,162	144,831
Total European and Native Army	3,117	126,093	129,210	1,156	46,174	47,330	953	40,743	41,696	5,226	213,010	218,236

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) The other rank and file of the Governor's Body Guard are included in the strength of the Native Cavalry.
(b) This number is inclusive of one Deputy Commissary attached.
(c) Inclusive of one Warrant Officer attached to Engineer Park.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section L. L.—Special Defence Works.

Expenditure *Rx.*604,848.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	188	...	...	604,848
			Total .		...	604,848

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for and to end of the year 1891-92.

	Amount of estimate.	Amount expended: To end of previous year.	Amount expended: During the year.	Amount expended: To end of year.
INDIA.				
DIRECTOR GENERAL OF MILITARY WORKS.				
COAST DEFENCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Aden Defences	331,745	249,209	33,082	282,291
Bombay "	377,350	218,050	64,127	282,177
Karachi "	173,096	154,383	12,889	167,272
Rangoon "	144,951	113,762	21,084	134,846
Bengal "	143,267	109,466	15,446	124,912
Pontoon sheers for landing heavy guns in Bombay, Karachi and Aden	15,370	10,192	2,907	13,099
TOTAL COAST DEFENCES	..	855,062	149,535	1,004,597
FRONTIER DEFENCES.				
PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,880	...	7,880
Defensible position, Jumrood	...	...	...	...
Water-supply, Jumrood	...	1	...	1
" Defensible Serai and Road Lundi Kotal	20,093	19,606	685	20,291
" Arsenal, and Defensible position, Rawalpindi	102,980	20,837	48,695	69,532
Defensible position, Attock	66,087	15,768	15,596	31,364
Improving water-supply at Ghazi Ghat	1,508	699	109	808
Improvements to Ferozepore Arsenal Defences, &c.	44,523	42,775	384	43,159
Entrenched position and Block-houses for Railway Bridge at Sukkur	56,075	51,797	3,228	55,025
Block-houses for Railway Bridge over Sutlej near Bhawalpore	1,893	1,849	4	1,853
New Defensible Post including accommodation at Mooltan	82,423	75,334	...	75,334
Block-houses for Railway Bridge over Chenab at Verawala	2,602	2,606	...	2,606
Bridge-head, Shirshah	197	197	...	197
Defences of Post, Loralai	2,685	2,330	...	2,330
Miri Defences and Quetta Arsenal	138,322	124,391	6,671	131,062
Sind-Peshin Railway Defences	9,310	6,056	1,867	7,923
Defensible position in front of Quetta	178,802	170,200	7,123	177,323
Storage of guns, ammunition, and tramway, Quetta	5,622	1,781	3,374	5,155
Accommodation for Ordnance Establishment, "	1,579	292	1,287	1,579
Staff Quarters, Peshin	1,182	1,134	...	1,134
Defences of Railway Bridge over Lora at Said Hamid	4,998	2,628	2,293	4,921
Chaman Post and Depôt for Stores	20,793	18,274	1,614	19,888
Defences, Khojak Tunnel	11,631	3,466	11,496	14,962
Targets for Experiments at Pur	1,322	826	218	1,044
Communications, Peshin	203,508	200,409	2,706	203,115
TOTAL FRONTIER DEFENCES	...	771,136	107,350	878,486
ARMAMENTS.				
Aden Defences	249,046	27,690	127,149	154,839
Other than for Aden:—				
Coast Defences	1,338,876	1,001,315	185,211	1,186,526
Frontier Defences	493,811	...	70,712	70,712
TOTAL ARMAMENTS	...	1,029,005	383,072	1,412,077
TOTAL WORKS AND ARMAMENTS	...	2,655,203	639,957	3,295,160
Deduct—Chargeable to Ordinary Military Works Grant	...	150,409	...	(a)150,409
		2,504,794	639,957	3,144,751
ESTABLISHMENT	...	265,891	50,778	316,669
TOOLS AND PLANT	...	26,056	3,931	29,987
SUSPENSE	...	52,660	*—79,766*	*—27,106*
PROFIT AND LOSS	...	106	...	106
TOTAL SPECIAL DEFENCE WORKS	...	2,849,507	614,900	3,464,407
Deduct—Amount recovered from Home Government on account of moiety of expenditure in Aden	...	*75,656*	*7,982*	*83,638*
		2,773,851	606,918	3,380,769
Deduct further—Payments by Secretary of State brought to account in India	...	*836,697*	*210,706*	*1,047,403*
Exchange thereon	...	*342,250*	*91,502*	*433,752*
		1,178,947	302,208	1,481,155
NET OUTLAY IN INDIA	..	1,594,904	304,710	1,899,614
EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences	...	52,698	30,539	83,237
" Armaments	...	703,599	177,081	880,680
" Other Stores, &c., for India	...	63,868	1,643	65,511
		820,165	209,203	1,029,428
EXCHANGE ON EXPENDITURE IN ENGLAND	...	337,487	90,875	428,362
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS	...	2,752,556	604,848	3,357,404

	Rx.
(a) Aden Defences	45,675
Bombay "	11,036
Karachi "	9,875
Rangoon "	16,118
Bengal Defences	2,108
Ferozepore Arsenal	20,486
Sukkur Defences	3,924
Defensible Post, Mooltan	41,187
	150,409

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section M.—Provincial.

Expenditure *Rx.* 240,924.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	190	2,573,480	...	...
	67	Local Balances	191	1,655,964	...	...
	68	Provincial and Local Surpluses and Deficits	192	...	...	240,924
		Total .			...	240,924

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES for the Year ended 31st March 1892.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	187,894	818,779	3,165	1,009,838	794,401	10,003	804,404	205,434	17,540	...
Burma	330,619	1,664,911	...	1,995,530	1,611,822	2,491	1,614,313	381,217	50,598	...
Assam	104,720	578,898	...	683,618	528,730	18,983	547,713	135,905	31,185	...
Bengal	247,277	5,780,199	...	6,027,476	5,704,249	87,884	5,792,133	235,343	...	11,934
N.-W. Provinces and Oudh	516,830	3,356,441	70	3,873,341	3,097,532	263,378	3,360,910	512,431	...	4,399
Punjab	278,787	1,750,018	44,501	2,073,306	1,795,130	1,108	1,796,238	277,068	...	1,719
Madras	660,841	2,876,961	35,169	3,572,971	3,096,209	57,691	3,153,900	419,071	...	241,770
Bombay	460,200	4,045,123	29,709	4,535,032	4,036,940	91,081	4,128,021	407,011	...	53,189
TOTAL . Rx.	2,787,168	20,871,330	112,614	23,771,112	20,665,013	532,619	21,197,632	2,573,480	99,323	313,011

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1892.

	Opening Balance	Receipts. Revenues as per Account No. 8	Receipts. Transfers between Provincial and Local.	Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements. Expenditure as per Account No. 8.	Disbursements. Transfers between Provincial and Local.	Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt. Increase of Balance.	Incorporated Local Funds Deficits, excluding Debt. Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	13,062	13,348	...	13,348	...	26,410	13,390	...	13,390	...	13,390	13,020	...	42
Central Provinces	76,453	111,415	10,003	121,418	6,833	204,704	110,575	3,165	113,740	6,813	120,553	84,151	7,678	...
Burma	64,894	154,932	2,491	157,423	1,000	223,317	118,909	...	118,909	...	118,909	104,408	38,514	...
Assam	17,317	77,155	18,983	96,138	52	113,507	84,796	...	84,796	2	84,798	28,709	11,342	...
Bengal	265,708	521,915	87,884	609,799	208,006	1,083,513	632,373	...	632,373	190,942	823,315	260,198	...	22,574
N.-W. Provinces and Oudh	60,023	823,288	263,378	1,086,666	561	1,147,250	1,060,417	70	1,060,487	1,319	1,061,806	85,444	26,179	...
Punjab	202,941	406,294	(a)1,527	407,821	1,620	612,382	371,692	(a)44,920	416,612	2,081	418,693	193,689	...	8,791
Madras	625,477	1,037,626	(b)67,611	1,105,237	441,226	2,171,940	1,159,250	(b)45,089	1,204,339	462,612	1,666,951	504,989	...	99,102
Bombay	360,365	449,870	(c)121,189	571,059	3,698	935,722	491,682	(c)59,817	551,499	2,867	554,366	381,356	19,560	...
TOTAL . Rx.	1,686,840	3,595,843	573,066	4,168,909	662,996	6,518,745	4,043,084	153,061	4,196,145	666,636	4,862,781	1,655,964	103,273	130,509

(a) Includes Rx. 419 on account of transfers from one Local Fund to another.

(b) Includes Rx. 9,920 on account of transfers from one Local Fund to another.

(c) Includes Rx. 30,108 on account of transfers from one Local Fund to another.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1892.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	...	...	...	42	42	...	42
Central Provinces	17,540	7,678	25,218	...	...	...	25,218	...
Burma	50,598	38,514	89,112	...	...	...	89,112	...
Assam	31,185	11,342	42,527	...	...	...	42,527	...
Bengal	...	...	...	11,934	22,574	34,508	...	34,508
N.-W. Provinces and Oudh	...	26,179	26,179	4,399	...	4,399	21,780	...
Punjab	...	...	...	1,719	8,791	10,510	...	10,510
Madras	...	...	...	241,770	99,102	340,872	...	340,872
Bombay	...	19,560	19,560	53,189	...	53,189	...	33,629
TOTAL . Rx.	99,323	103,273	202,596	313,011	130,509	443,520	178,637	419,561
							240,924	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 3,500,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	194	...	...	...
	70	State Railways—Construction . .	196	...	...	2,770,3
	70A	Detailed Account of East Indian Railway	198	—*75,061*	...	...
	70B	" " Eastern Bengal Railway . .	199	23,682	...	...
	70C	" " Oudh and Rohilkhand Railway .	200	—*40,844*	...	...
	70D	" " North-Western Railway . .	201	—*37,296*	...	...
	70E	" " South Indian Railway . .	202	176,932		
	71	Irrigation Works—Construction .	203	...	...	9,664
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	205	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	206	1,635,698	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	210	...	...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	212	137,165	...	...
				TOTAL .	...	3,500,000

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

Years.	Construction.* Railways. India.	Railways. England.	Railways. Exchange.	Railways. Total.	Irrigation. India.	Irrigation. England.	Irrigation. Exchange.	Irrigation. Total.	Total. Construction.	No. of items.
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*	*Rx.*	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68 . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69 . .	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70 . .	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71 . .	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72 . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . .	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74 . .	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75 . .	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76 . .	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77 . .	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78 . .	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79 . .	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80 . .	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81 . .	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82 . .	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83 . .	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84 . .	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85 . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86 . .	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87 . .	(b)3,711,856	1,321,074	496,810	(b)5,529,740	(a)655,103	2,009	755	(a)657,867	6,187,607	21
1887-88 . .	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89 . .	(d) 70,184	772,021	359,214	(d)1,201,419	533,034	4,357	2,027	539,418	1,740,837	23
1889-90 . .	(e)1,368,937	997,588	447,667	(e)2,814,192	456,063	1,963	881	458,907	3,273,099	24
1890-91 .	f)1,513,544	1,072,357	350,394	(f) 2,936,295	569,183	7,306	2,387	578,876	3,515,171	25
1891-92 . .	2,178,718	864,309	375,337	3,418,364	817,735	10,670	4,636	833,047	4,251,411	26
TOTAL .	47,712,029	19,243,139	4,890,338	71,845,506	24,813,964	3,036,134	470,605	28,320,703	100,166,209	

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect to

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(*a*) The difference of Rx. 6,968 between this figure and that shewn in the Account last year is due to the outlay of the past year on the Khusdil Khan

(*b*) This figure is the sum of past Survey outlay on the Chaman Extension, Sind-Peshin Railway (Rx. 22,911) and the Bezwada Extension (Rx. 647)

(*c*) Is made
Bombay
Bengal

(*d*) Survey outlay on Durbhanga-Sitamar
(*e*) Amount of ditto Rx. 13,2 0 on Godhra
(*f*) Survey outlay to the following exten
Hyderabad
Meiktila
Mu
Mushkaf
East-

MEMORANDUM of Distribution of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.				
India . . . . *Rx.*	—323,014	—46,581	426,461	48,151
Deduct—Charged to Revenue *Rx.*	...	...	...	275
" " Famine *Rx.*	...	...	...	...
Net—India . . . *Rx.*	—323,014	—46,581	426,461	47,876
England . . £	344,114	7,448	88,168	...
Exchange . . . *Rx.*	148,814	3,283	38,510	...
TOTAL . *Rx.*	169,914	—35,850	553,139	47,876
IRRIGATION AND NAVIGATION.				
India . . . . *Rx.*	...	...	...	...
England . . . £	...	...	...	...
Exchange . . . *Rx.*	...	...	...	...
TOTAL . *Rx.*	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS. — CHARGED AGAINST REVENUE — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	..	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	..	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,770	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	250,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	(a)1,423,541	5,275,364	6,698,905	1,086,045	(a)7,784,950
21	200,000	107,979	...	(b)23,558	183,077	(a)2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	(d)907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	(e)14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	..	3,273,099
25	...	74,392	...	(f)59,324	*—4,812*	20,635	...	149,539	3,365,632	3,515,171	4,692,557	8,207,728
26	484,795	77,931	...	...	163,233	(c)25,452	...	751,411	3,500,000	4,251,411	...	4,251,411
	3,332,163	1,615,264	4,215,076	392,754	2,331,101	5,779,790	1,894,203	19,560,441	80,605,768	100,166,209	33,553,451	133,719,660

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

R1,06,750 Debt incurred in India.

cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.

Reservoir being transferred to Minor Works and Navigation.

brought on to the Construction Account.

up thus:—

Canals	513
Canals	24,939
	25,452

alignment brought on to Construction Account.

Rutlam Railway and Rx. 1,550 on East Coast Railway, brought on to Construction Account.

sion brought on to Construction Account Current.

Umarkot	Rx. 3,640
Branch	„ 154
Valley	„ 28,059
Bolan	„ 1,662
Coast	„ 25,809
	59,324

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1891-92.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
154,608	*—3,685*	167,280	1,636,945	118,553	2,178,718
775	*2,300*	...	*42,662*	*117,221*	*163,283*
...	...	...	*484,795*	...	*484,795*
153,833	*—5,985*	167,280	1,109,488	1,332	1,530,690
69,541	42,963	308,696	...	3,379	864,309
130,344	17,334	135,572	...	1,480	375,337
253,718	54,312	611,548	1,109,488	6,191	2,770,336
56,801	47,634	441,375	161,795	9,225	716,830
1,731	...	7,006	...	211	8,948
752	...	3,042	...	92	3,886
59,284	47,634	451,423	161,795	9,528	729,664

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Provinces and Railways.	No. of Railways.	Expenditure during the year. Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange.	Deduct: Receipt on Capital Account.	Deduct: Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	Net Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General.								
East Indian	1	17,767	...	...	...	1,555	91,273	—75,061
Rajputana-Malwa	2	50,846	...	...	...	206	94,956	—44,316
Holkar	3	2,566	...	...	...	...	...	2,566
Godhra-Rutlam	4	184,654	14,478	5,425	...	56	...	204,501
Bhopal	5	19,654	...	...	...	...	...	19,654
Store-keeper for State Railways	6	...	...	22,437	...	...	...	22,437
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	40,133	...	...	...	40,133
Central Provinces.								
Warora Colliery	8	—152	24	1,395	...	...	...	1,267
Wardha Coal	9	—27,811	...	...	...	...	...	—27,811
Umaria Colliery	10	9,107	...	...	...	...	1,928	7,179
Bilaspur-Etawah	11	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	12	6,448	...	...	...	—8	22,941	—16,485
Burma.								
Toungoo-Mandalay	13	5,649	1,306	666	...	...	...	7,621
Burma	14	37,245	...	1,016	...	...	...	38,261
Meiktila Branch	15	726	331	...	...	...	...	1,057
Mu Valley	16	558,656	49,908	...	...	718	101,646	506,200
Assam.								
Assam-Bengal	17	7,735	6,558	33,644	...	61	...	47,876
Jorhat	18	903	...	...	...	...	630	273
Cherra-Companyganj	19	41	66	...	...	...	105	2
Bengal.								
Eastern Bengal	20	108,291	7	...	...	75	16,687	91,536
Northern Bengal	21	17,410	...	...	...	10	...	17,400
Dacca	22	2,547	...	...	...	5	...	2,542
Assam-Behar	23	16,859	5	...	...	2	...	16,862
Kaunia-Dhurla	24	1,401	...	...	...	...	626	775
Patna-Gya	25	336	...	...	...	...	...	336
Tirhoot	26	37,323	1,310	18	...	147	2,492	36,012
Nalhati	27	516	...	1,095	...	1	...	1,610
Barsoi-Kissengunj	28	86,993	427	...	...	...	...	87,420
Ranaghat-Bhagwangola	29	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Oudh and Rohilkhand	30	6,723	...	...	...	1	4,603	2,119
Cawnpore-Achneyra	31	1,890	...	...	...	...	178	1,712
Lucknow Rae-Bareli-Benares	32	20,245	2,793	8,820	...	3	...	31,855
Bareilly-Rampur-Moradabad	33	15,903	2,506	239	...	22	...	18,626
Lucknow-Bareilly	34	2,300	...	...	...	...	...	2,300
Punjab.								
North-Western	35	395,966	6,887	...	...	240	136,913	265,700
" Mianwali-Mari Branch	36	33,995	2,650	...	...	91	10,063	26,491
Peshawar Railway Reserve	37	...	...	35,750	...	...	...	35,750
Mari-Attock	38	50,632	5,624	11,858	...	...	...	68,114
Sindh-Pishin, Chaman Extension	39	64,929	10,608	...	...	285	66,636	8,616
" Petroleum Operations	40	2,712	...	...	...	...	8,463	—5,751
Rewari-Ferozepore	41	6,924	...	...	...	...	...	6,924
Frontier Railways Reserve Material	42	...	73	23,023	...	...	...	23,096
Amritsar-Pathankot	43	—707	...	46	...	...	...	—661
Mushkaf-Bolan	44	77,394	10,435	94,798	...	258	...	182,369
Madras.								
Bellary-Kistna	45	...	6	...	...	...	...	6
Dharmavaram-Hindupur Extension	46	54,510	8,875	48,320	...	11	...	111,694
South Indian	47	599,510	35,303	...	...	42,549	415,332	176,932
Bezvada Extension	48	1,922	...	...	...	9	...	1,913
East Coast	49	830,162	93,513	380,756	...	693	...	1,303,738
Mayavaram-Mutupet	50	18,548	6,591	17,716	...	193	...	42,662
Vizagapatam-Raipur	51	...	...	...	...	...	...	...
Bombay.								
Dhond-Manmad	52	585	40	5,566	...	...	...	6,191
Southern Mahratta	53	...	...	...	...	...	...	...
Hyderabad-Umarkot	54	110,463	6,417	342	...	1	...	117,221
Total Construction of State Railways		3,440,316	266,741	733,963	...	47,184	975,472	3,418,364

Deduct—Amount charged to the Ordinary Grant . . { Construction of Railways charged to Revenue . 163,233
{ Famine Relief and Insurance . . 484,795
2,770,336

Net—Charged to State Railways - Construction . . . . . { India . . . . Rx. 1,530,690
{ England . . . £ 864,309
{ Exchange . . . Rx. 375,337
Total . Rx. 2,770,336

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1891-92.

TOTAL EXPENDITURE TO 31ST MARCH 1892.								
Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	No. of Railways.	REMARKS.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
2,586,451	72,164	539,310	...	3,197,925	*1,000,095*	2,197,830	1	*See* Account No. 70A.
7,944,400	563,501	400,708	372,686	9,281,295	*16,332*	9,264,963	2	
1,155,935	135,405	...	17,410	1,308,750	*4,095*	1,304,655	3	
230,875	14,717	45,392	...	290,984	*80*	290,904	4	
167,623	...	...	...	167,623	...	167,623†	5	†Represents amount contributed by the State for Construction Rx. 161,566 and Survey Charge Rx. 6,057.
2,596	...	38,094	...	40,690	*203*	40,487	6	
...	...	90,763	...	90,763	...	90,763	7	
143,392	16,287	—*5,260*	1,204	155,623	*181*	155,442	8	
437,823	45,259	...	19,092	502,174	*4,054*	498,120	9	
86,264	6,628	7,121	6	100,019	*10*	100,009	10	
7,473	...	...	42	7,515	*1*	7,514	11	
27,598	...	47,700	...	75,298	...	75,298	12	
1,917,172	160,899	43,749	...	2,121,820	2,305	2,119,515	13	
2,686,818	203,651	66,816	125,061	3,082,346	*14,795*	3,067,551	14	
881	330	...	...	1,211	...	1,211	15	
903,053	109,444	113,312	...	1,125,809	*1,473*	1,124,336	16	
7,735	6,558	33,644	...	47,937	*61*	47,876	17	
69,366	4,125	1,988	...	75,479	*312*	75,167	18	
66,770	10,784	...	...	77,554	*171*	77,383	19	
2,058,394	138,862	221,136	22,446	2,440,838	*96,088*	2,344,750	20	*See* Account No. 70B.
2,062,560	224,634	...	86,295	2,373,489	*11,088*	2,362,401	21	
602,735	36,357	...	30,653	669,745	*1,007*	668,738	22	
1,177,896	76,603	...	28,359	1,282,858	*16,293*	1,266,565	23	
96,422	829	...	...	97,251	...	97,251	24	
395,214	23,987	...	15,810	435,011	...	435,011	25	
2,098,212	136,542	57,033	78,469	2,370,256	*9,153*	2,361,103	26	
29,464	3,000	3,632	1,186	37,282	*804*	36,478	27	
86,993	427	...	...	87,420	...	87,420	28	
27,703	2,568	...	...	30,271	*27*	30,244	29	
136,642	...	221,379	...	358,021	*330,206*	27,815	30	*See* Account No. 70C.
1,055,754	61,944	...	36,548	1,154,246	*6,231*	1,148,015	31	
20,245	2,793	8,820	...	31,858	*3*	31,855	32	
15,903	2,506	239	...	18,648	*22*	18,626	33	
478,221	30,658	...	4,215	513,094	*980*	512,114	34	
24,884,565	1,754,925	1,028,985	942,811	28,611,286	*722,787*	27,888,499	35	*See* Account No. 70D.
108,114	8,068	...	...	116,182	*154*	116,028	36	
...	...	35,750	...	35,750	...	35,750	37	
50,632	5,624	11,858	...	68,114	...	68,114	38	
1,438,747	95,708	9,407	...	1,543,862	*2,972*	1,540,890	39	
9,583	...	3,389	...	12,072	...	12,072	40	
1,127,258	73,612	...	80,939	1,281,809	*947*	1,280,862	41	
...	1,793	349,211	40,884	391,888	...	391,888	42	
547,835	17,428	656	2,777	568,696	*7,662*	561,034	43	
79,057	10,435	94,798	...	184,290	*258*	184,032	44	
1,130,199	157,267	322,934	49,109	1,659,509	*2,001*	1,657,508	45	
56,616	8,937	49,828	...	115,381	*11*	115,370	46	
2,459,874	256,129	366,665	24,236	3,106,904	*386,517*	2,720,387	47	*See* Account No. 70E.
130,170	11,727	...	...	141,897	*225*	141,672	48	
979,303	113,582	528,336	...	1,621,221	*736*	1,620,485	49	
24,292	8,132	39,048	...	71,472	*198*	71,274	50	
24,543	...	—*38*	...	24,505	*1*	24,504	51	
957,260	77,498	6,751	65,690	1,107,208	*1,572*	1,105,636	52	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	53	
114,103	6,417	342	...	120,862	*1*	120,861	54	
62,940,912	4,705,891	4,796,758	2,066,088	74,509,649	*2,664,143*	71,845,506		
						6,065,644		
						3,418,774		
						62,361,688		
						39,892,977		
						17,861,426		
						4,607,285		
						62,361,688		

N.—Exp. not charged to Revenu

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
TOTAL	£	...	12,043,440	12,043,440
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	"	*—63*	16,523	16,460
Land	"	1,590	95,286	96,876
Formation	"	5,213	36,556	41,769
Bridge-work	"	*—931*	364,702	363,771
Fencing	"	251	11,882	12,133
Ballast and Permanent-way	"	7,852	588,486	596,338
Stations and Buildings	"	9,162	508,514	517,676
Plant	"	*—918*	93,123	92,205
Ferries, &c.	"	669	11,485	12,154
Rolling-stock	"	*—650*	495,230	494,580
General Charges	"	...	72,164	72,164
Suspense Account	"	*—91,273*	630,583	539,310
New Minor Works	"	*—4,113*	4,113	...
Collieries Block	"	*—295*	78,257	77,962
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	*—73,506*	15,314,871	15,241,365
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	*82,217*	*848,751*
(2) Stores made over to the new Undertaking	"	...	*766,534*	
(3) Sale-proceeds of surplus stores and dismantled buildings	"	*1,555*	*149,789*	*151,344*
Total Deductions		*1,555*	*998,540*	*1,000,095*
CAPITAL OUTLAY	Rx.	*—75,061*	14,316,331	14,241,270
Deduct—CHARGED IN ENGLAND	£	...	*12,032,765*	*12,032,765*
NET OUTLAY IN INDIA	Rx.	*—75,061*	2,283,566	2,208,505

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	"	48	13,371	13,419
Land	"	6,464	218,207	224,671
Formation	"	3,677	82,151	85,828
Bridge-work	"	9,547	213,594	223,141
Fencing	"	480	35,859	36,339
Ballast and Permanent-way	"	44,383	615,567	659,950
Stations and Buildings	"	19,612	322,844	342,456
Plant	"	2,270	31,038	33,308
Ferries, &c.	"	5,648	54,171	59,819
Rolling-stock	"	16,162	320,853	337,015
General Charges	"	7	138,855	138,862
Suspense Account	"	*—16,687*	237,823	221,136
Exchange	"	...	22,446	22,446
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	91,611	3,919,011	4,010,622
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Capital Receipts	"	*75*	*23,225*	*23,300*
Total Deductions		*75*	*96,013*	*96,088*
CAPITAL OUTLAY	Rx.	91,536	3,822,998	3,914,534
Deduct—CHARGED IN ENGLAND	£	*67,854*	*2,525,995*	*2,593,849*
NET OUTLAY IN INDIA	Rx.	23,682	1,297,003	1,320,685

N.—Exp. not charged to Revenue.

No. 70C.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase . . . . . £	...	1,885,000	1,885,000
Purchase of the property of the Company . . . . . £	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase . . . . . £	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Capital Account: Preliminary Expenses . . . . . Rx.	...	...	...
Land . . . . . "	—309	—2,261	—2,570
Formation . . . . . "	...	3,165	3,165
Bridge-work . . . . . "	—2,051	19,480	17,429
Fencing . . . . . "	—56	1,968	1,912
Ballast and Permanent-way . . . . . "	531	26,455	26,986
Stations and Buildings . . . . . "	7,037	48,400	55,437
Plant . . . . . "	324	—10,491	—10,167
Rolling-stock . . . . . "	1,247	43,203	44,450
General Charges . . . . . "	...	...	...
Suspense Account . . . . . "	—4,603	225,982	221,379
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	2,120	10,691,950	10,694,070
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *vis.*:—			
(1) Value of Stores and Cash made over to the new Undertaking . . Rx.	...	330,205	330,205
(2) Other Capital Receipts . . . . . "	1	...	1
Total Deductions . *Rx.*	1	330,205	330,206
CAPITAL OUTLAY . Rx.	2,119	10,361,745	10,363,864
Deduct—CHARGED IN ENGLAND . . . . . £	42,963	10,434,780	10,477,743
NET OUTLAY IN INDIA . Rx.	—40,844	—73,035	—113,879

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
TOTAL	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	"	20	269,738	269,758
Land	"	1,917	209,792	211,709
Formation	"	78,548	3,283,600	3,362,148
Bridge-work	"	102,018	6,711,526	6,813,544
Fencing, &c.	"	1,092	303,503	304,595
Ballast and Permanent-way	"	50,520	7,127,551	7,178,071
Stations and Buildings	"	76,445	2,066,675	2,143,120
Plant	"	5,839	761,905	767,744
Ferries	"	—5,956	97,832	91,876
Rolling-stock	"	85,570	3,369,383	3,454,953
General Charges	"	6,887	1,732,153	1,739,040
Electric Telegraph	"	—47	15,932	15,885
Capital Advance and Store Advance Account	"	—136,913	1,165,898	1,028,985
Exchange	"	...	942,811	942,811
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	265,940	33,256,967	33,522,907
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new Undertaking	Rx.	...	483,665	483,665
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"	240	238,882	239,122
Total Deductions	Rx.	240	722,547	722,787
CAPITAL OUTLAY	Rx.	265,700	32,534,420*	32,800,120
Deduct—CHARGED IN ENGLAND	£	302,996	11,832,917	12,135,913
NET OUTLAY IN INDIA	Rx.	—37,296	20,701,503	20,664,207

NOTE.—The following lines comprise the North-Western System:—

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Pishin, Southern Section ditto	1,413,143
" Darwaza-Quetta, to close of 1887-88	253,305
Sind-Sagar, Eastern Section ditto	214,942
Bolan temporary line ditto	268,651
Sind-Pishin Main Line to close of 1889-90	4,826,849
Sind-Sagar, Western Section, to close of 1889-90	2,137,354
Bolan High Level Line ditto	137,869
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Chenab Bridge to end of 1890-91	398,282
Jammu-Kashmir ditto	26,572
Scinde, Punjab and Delhi Railway:—	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined Outlay of the North-Western System from 1885-86 to 1891-92	2,160,840
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	32,800,120

* Includes Chenab Bridge to end of 1890-91 . . . Rx. 398,282
" " Jammu-Kashmir to end of 1890-91 . . . " 26,572
Rx. 424,854

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1891-92.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 *Less*—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	Rx.	3,665	47,185	50,850
Land	"	967	35,641	36,608
Formation	"	42,717	284,271	326,988
Bridge-work	"	153,388	589,516	742,904
Fencing	"	7,986	12,361	20,347
Ballast and Permanent-way	"	227,541	514,170	741,711
Stations and Buildings	"	68,981	70,315	139,296
Plant	"	2,707	38,381	41,088
Rolling-stock	"	91,247	268,088	359,335
General Charges	"	35,303	220,826	256,129
Electric Telegraph	"	311	436	747
Suspense Account	"	—415,332	781,997	366,665
Exchange	"	...	24,236	24,236
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	219,481	7,579,980	7,799,461
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	*42,549*	*343,968*	*386,517*
(2) Other Capital Receipts	"			
Total Deductions		*42,549*	*343,968*	*386,517*
CAPITAL OUTLAY	Rx.	176,932	7,236,012	7,412,944
Deduct—CHARGED IN ENGLAND	£	...	*5,364,150*	*5,364,150*
OUTLAY IN INDIA	Rx.	176,932	1,871,862	2,048,794

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS DURING, AND TO END OF, THE YEAR ENDED 31ST MARCH 1892.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to 31st March 1892.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imperial.															
Bengal.															
Orissa Project	32,444	5,738	286	413	38,881	7	38,874	1,777,563	446,454	202,073	16,379	26,803	2,469,272	8,610	2,460,662
Midnapore Canal	...	...	1,447	...	1,447	...	1,447	535,330	192,518	91,699	...	9,480	829,027	3,156	825,871
Tidal Canal	14,411	4,935	4,147	...	23,493	1	23,492	155,842	53,337	11,905	...	2,279	223,363	92	223,271
Sone Project	17,041	3,708	—135	—171	20,443	33	20,410	1,858,824	516,704	212,721	16,965	5,224	2,610,438	37,229	2,573,209
	63,896	14,381	5,745	242	84,264	41	84,223	4,327,559	1,209,013	518,398	33,344	43,786	6,132,100	49,087	6,083,013
Less—Ordinary Outlay on Midnapore and Hidgellee Tidal Canals	14,411	4,935	5,594	...	24,940	1	24,939	29,547	8,472	7,591	...	...	45,610	1	45,609
Total	49,485	9,446	151	242	59,324	40	59,284	4,298,012	1,200,541	510,807	33,344	43,786	6,086,490	49,086	6,037,404
N.-W. Provinces and Oudh.															
Ganges Canal	14,434	3,232	210	—134	17,742	837	16,905	2,297,886	376,429	24,674	19,196	9	2,718,194	16,228	2,701,966
Lower Ganges Canal	15,249	3,368	210	2,885	21,712	1	21,711	2,451,046	483,148	196,084	30,614	962	3,161,854	40,292	3,121,562
Agra Canal	2,049	458	30	—21	2,516	...	2,516	668,983	147,878	33,683	5,808	99	856,451	4,788	851,663
Eastern Jumna Canal	4,962	1,023	67	450	6,502	...	6,502	266,481	51,605	2,836	4,134	...	325,056	47	325,009
Total	36,694	8,081	517	3,180	48,472	838	47,634	5,684,396	1,059,060	257,277	59,752	1,070	7,061,555	61,355	7,000,200
Punjab.															
Western Jumna Canal	5,190	1,184	81	—1,763	4,692	...	4,692	826,216	226,385	12,177	3,393	...	1,068,171	1,022	1,067,149
" " Sirsa Branch	62,480	14,995	2,359	5,373	85,207	72	85,135	120,406	31,544	4,685	10,758	...	167,393	85	167,308
Bari Doab Canal	—2,477	—495	—37	5,146	2,137	...	2,137	1,244,386	270,040	50,085	10,724	...	1,584,225	1,696	1,582,529
Sirhind Canal	29,509	6,369	—719	—3,250	31,909	...	31,909	2,529,779	760,215	326,890	25,997	274	3,643,155	17,611	3,625,544
Lower Sohag and Para Canal	760	175	2	—9	928	...	928	50,975	15,167	682	634	...	67,458	8	67,450
Chenab Canal	304,774	34,627	10,829	739	350,969	334	350,635	730,375	118,296	37,431	20,179	...	906,281	830	905,451
Sidhnai Canal	2,314	421	2	1	2,738	...	2,738	70,120	20,481	2,225	494	...	93,320	22	93,298
Jhelam Canal	...	23	...	...	23	...	23	174	711	6	...	...	891	...	891
	402,550	57,299	12,517	6,237	478,603	406	478,197	5,572,421	1,451,839	434,181	72,179	274	7,530,894	21,274	7,509,620
Less—Outlay from Contributions by Native States on Sirhind and Sirsa Canals	20,976	4,490	185	1,141	26,792	18	(a) 26,774	972,253	335,759	120,363	7,725	...	1,436,100	6,876	1,429,224
Total	381,574	52,809	12,332	5,096	451,811	388	451,423	4,600,168	1,116,080	313,818	64,454	274	6,094,794	14,398	6,080,396
Carried forward	467,753	70,336	13,000	8,518	559,607	1,266	558,341	14,582,576	3,375,681	1,081,902	157,550	45,130	19,242,839	124,839	19,118,000

(a) Consists of the following expenditure:—

Contributional Outlay, Sirhind Canal	Rx.	—1,590
" " Sirsa Canal	"	28,364
Total Rx.		26,774

N.—Exp. not charged to Revenue.

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1892—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1892.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	467,753	70,336	13,000	8,518	559,607	*1,266*	558,341	14,582,576	3,375,681	1,081,902	157,550	45,130	19,242,839	*124,839*	19,118,000
Madras.															
Godávári Delta System	4,626	982	928	120	6,656	*1*	6,655	805,471	196,991	83,071	...	498	1,091,031	*93*	1,090,938
Kistna Delta System	33,733	7,308	1,837	...	42,878	*—12*	42,890	744,553	178,008	50,984	14	977	974,536	*773*	973,763
Pennér Anicut System	50	12	...	...	62	...	62	128,714	31,788	2,786	...	...	163,288	*1*	163,287
Cauvery Delta System	...	...	...	...	...	...	...	130,954	30,783	3,942	...	125	165,804	*198*	165,606
Srivaikuntham System	...	...	...	...	...	...	...	105,068	29,019	1,053	...	...	135,140	*37*	135,103
Sangam System	1,669	292	*—312*	...	1,649	...	1,649	240,232	47,454	11,938	...	17	299,641	*5*	299,636
Kurnool Canal	..	...	...	...	...	*58*	*—58*	1,778,214	...	...	...	408,091	2,186,305	*22,233*	2,164,072
Barúr Tank Project	288	62	...	...	350	*1*	349	31,456	7,230	689	...	...	39,375	*2*	39,373
Periyár Project	80,942	18,246	11,302	...	110,490	*242*	110,248	267,926	57,687	51,787	...	...	377,400	*542*	376,858
Total	121,308	26,902	13,755	120	162,085	*290*	161,795	4,232,588	578,960	211,250	14	409,708	5,432,520	*23,884*	5,408,636
Bombay.															
Desert Canal	323	65	...	...	388	...	388	98,613	22,052	1,428	...	...	122,093	*4*	122,089
Bégari Canal	...	...	...	...	...	...	..	139,106	22,990	467	...	...	162,563	*2*	162,561
Eastern Nara Works	6,747	1,686	84	...	8,517	...	8,517	414,314	102,832	4,454	...	...	521,600	*18*	582
Hathmati Canal	...	...	...	...	...	...	...	38,364	9,952	906	...	...	49,222	*129*	49,093
Pravara River Works—Lakh Canal	15	7	...	...	22	...	22	26,466	6,879	1,948	...	...	35,293	*20*	35,273
Kádvá River Works	55	25	40	...	120	...	120	53,615	13,860	1,697	...	...	69,172	*14*	69,158
Krishna Canal	473	150	...	...	623	...	623	66,094	13,947	168	...	...	80,209	...	80,209
Lower Panjhra River Works	243	118	...	...	361	...	361	36,050	7,339	323	...	...	43,712	*4*	43,708
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	*119*	122,812
Mutha Canals	7	3	...	...	10	...	10	505,072	92,393	11,745	...	...	609,210	*1,217*	607,993
Unherwah Canal	...	...	...	...	...	...	...	27,927	5,208	48	...	...	33,183	...	33,183
Total	7,863	2,654	124	...	10,041	...	10,041	1,506,330	318,703	24,155	...	...	1,849,188	*1,527*	1,847,661
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	596,924	99,292	26,879	8,638	731,733	*1,556*	730,177	20,321,494	4,273,344	1,317,307	157,653	454,843	26,524,641	*150,250*	26,374,391
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	*320*	*153*	*40*	...	*513*	...	*513*	...	...	...	...	...	...	...	*5,444,376*
GRAND TOTAL	596,604	99,139	26,839	8,638	731,220	*1,556*	729,664	...	...	...	...	...	...	...	20,930,015

Divisible under—				
India	Rx.	716,830	Rx.	17,425,786
England	£	3,948	£	3,034,380
Exchange	Rx.	3,886	Rx.	469,349

NO. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1891-92.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHUND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN RAILWAY.			
Purchase of the property of the Company . £ 4,197,557 *Less* Capital deposited by New Company . „ 1,000,000	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock, ditto ditto ditto	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
Grand Total . £	...	33,553,451	33,553,451

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding INDIA, GENERAL

PARTICULARS.	Buildings and Roads.					Rajputana.			No. of Items.
	Director-General of Military Works	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECTION.									
Chief Engineer and Secretariat.									
Director-General and Assistant	14,448		...	...	...	...	...	...	1
Chief Engineer and Assistants	...		...	...	...	...	...	...	2
Upper Subordinates and Lower Subordinates and Petty Establishment	...		...	...	...	...	...	...	3
Office Establishment	6,608		...	...	...	...	...	.	4
Travelling Allowances	815		...	...	...	...	...	...	5
Office Expenses	1,417		...	...	...	...	...	...	6
Local Allowances	...		...	...	...	...	...	...	7
Accountants	160		...	...	...	...	...	...	8
TOTAL . Rx.	23,448	3,045	...	...	...	...	...	...	9
Superintending Engineers.									
Superintending Engineers and Assistants	18,239	...	...	...	...	1,845	...	1,845	10
Upper and Lower Subordinates	...	...	...	...	...	..	...	...	11
Office and Petty Establishment	6,357	...	176	...	..	1,426	...	1,426	12
Travelling Allowances	1,575	...	3	...	...	465	...	465	13
Office Expenses	1,989	...	8	...	...	354	...	354	14
Local Allowances	190	...	...	...	...	...	...	...	15
Famine Relief Works	...	...	...	...	...	...	...	...	16
TOTAL . Rx.	28,350	...	187	...	...	4,090	...	4,090	17
TOTAL DIRECTION . Rx.	51,798	3,045	187	...	...	4,090	...	4,090	18
CONSTRUCTION.									
Engineer Establishment, consisting of Executive and Assistant Engineers	81,622	2,845	1,140	...	...	2,682	...	2,682	19
Upper Subordinates, consisting of Sub-Engineers, Supervisors and Overseers	36,671	830	534	...	1,375	1,664	...	1,664	20
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	10,456	967	298	...	...	1,142	...	1,142	21
Petty Establishment	7,857	766	73	...	...	127	...	127	22
Office ditto	23,494	950	434	...	...	1,190	...	1,190	23
Medical ditto	...	...	...	...	...	...	...	...	24
Local Allowances	6,078	...	...	...	...	...	...	...	25
Travelling Allowances	14,316	983	593	...	...	1,203	...	1,203	26
Office Expenses	7,657	163	122	...	...	334	...	334	27
Special Allowances	448	...	...	...	...	...	...	...	28
Accountants	6,909	397	214	...	...	599	...	599	29
TOTAL CONSTRUCTION . Rx.	195,598	17,091	3,408	...	1,375	8,941	...	8,941	30
ACCOUNTS.									
Examiners and Deputy and Assistant Examiners	2,755	...	...	...	...	788	...	788	31
Accountants	3,779	...	...	...	...	288	...	288	32
Clerks and Office Servants	4,029	...	200	...	...	647	...	647	33
Travelling Allowances	525	...	...	...	...	175	...	175	34
Office Expenses	501	..	...	...	...	102	...	102	35
Local Allowances	...	...	...	...	...	...	...	...	36
Famine Relief Works	..	...	..	...	...	...	...	...	37
TOTAL ACCOUNTS . Rx.	11,589	...	200	...	...	2,000	...	2,000	38
COLLECTION OF REVENUE	...	...	...	...	...	...	82	82	39
CONSERVANCY, POLICE, NAVIGATION ESTABLISHMENTS AND PLANTATIONS	...	...	...	...	...	...	...	...	40
SPECIAL ESTABLISHMENT FOR SURVEYS	.	...	.	...	...	...	...	...	41
BARRACK DEPARTMENT	17,814	...	...	...	...	299	...	299	42
TOTAL AMOUNT AUDITED . Rx.	276,799	10,946	3,795	...	1,375	15,330	82	15,412	43
Add—Charges of other Departments and of previous year disbursed during the year	33,168	65	—1	610	...	89	4,637	4,726	44
TOTAL . Rx.	309,967	11,011	3,794	610	1,375	15,419	4,719	20,138	45
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	*43,633*	*1,626*	*29*	...	...	*10,426*	...	*10,426*	46
GRAND TOTAL . Rx.	266,334	9,385	3,765	610	1,375	4,993	4,719	9,712	47

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1892.

Railways.)

AND POLITICAL.

No. of Items.	Baluchistan. Buildings and Roads.	Baluchistan. Irrigation.	Baluchistan. Total.	Total. Buildings and Roads.	Total. Irrigation.	Total. Total.	Central Provinces. Buildings and Roads.	Burma. Lower. Buildings and Roads.	Burma. Lower. Irrigation.	Burma. Lower. Total.	Burma. Upper. Buildings and Roads.	Burma. Upper. Irrigation.	Burma. Upper. Total.	Assam. Buildings and Roads.	Carried forward. Buildings and Roads.	Carried forward. Irrigation.	Carried forward. Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...					...	...	...	...	...	...				
2	...	...	...					5,016	...	5,016	...	...	...	3,588			
3	...	...	...					19	...	19	...	...	...	...			
4	...	...	...					4,200	...	4,206	...	...	...	1,549			
5	...	...	...					143	...	143	...	...	...	189			
6	...	...	...					630	...	630	...	...	...	283			
7	...	...	...					208	...	208	...	...	...	296			
8	...	...	...					...	...	...	...	...	...	...			
9	...	...	...	26,493	...	26,493	...	10,222	...	10,222	...	...		5,905	42,620	....	42,620
10	2,436	...	2,436	22,520	...	22,520	3,717	7,796	...	7,796	2,384	...	2,384	499	36,916	...	36,916
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	1,010	...	1,010	8,969	...	8,969	2,793	3,225	...	3,225	1,446	...	1,446	70	16,503	...	16,503
13	282	...	282	2,325	...	2,325	366	791	...	791	207	...	207	138	3,827	...	3,827
14	308	...	308	2,059	...	2,059	455	774	...	774	234	...	234	47	4,169	...	4,169
15	17	...	17	207	...	207	...	437	...	437	195	...	195	21	860	...	860
16	...	...	...	..	...	...	...	50	...	50	...	...	...	...	50	...	50
17	4,053	...	4,053	36,680	...	36,680	7,331	13,073	...	13,073	4,466	...	4,466	775	62,325	...	62,345
18	4,053	...	4,053	63,173	...	63,173	7,331	23,295	...	23,295	4,466	...	4,466	6,680	104,945	...	104,945
19	6,146	...	6,146	94,435	...	94,435	10,811	14,354	...	14,354	26,139	...	26,139	9,942	155,681	...	155,681
20	1,111	171	1,282	42,185	171	42,356	4,897	10,643	...	10,643	11,866	...	11,866	7,128	76,719	171	76,890
21	662	...	662	13,525	...	13,525	2,622	3,040	...	3,040	5,122	...	5,122	2,253	26,562	...	26,562
22	2,031	199	2,230	10,854	199	11,053	237	259	...	259	1,522	...	1,522	1,183	14,055	199	14,254
23	2,193	...	2,193	28,261	...	28,261	3,090	5,052	...	5,052	7,286	...	7,286	4,886	48,581	...	48,581
24	....	...	...	...	...	...	96	13	...	13	193	...	193	...	302	...	302
25	...	...	..	6,078	...	6,078	...	4,658	...	4,658	8,286	...	8,286	3,353	22,375	...	22,375
26	2,745	63	2,808	19,840	63	19,903	3,704	6,128	...	6,128	11,010	...	11,010	5,380	46,062	63	46,125
27	845	11	856	9,121	11	9,132	798	1,094	...	1,094	2,316	...	2,316	1,311	14,640	11	14,651
28	1,598	...	1,598	2,046	...	2,046	...	...	...	...	...	...	...	...	2,046	...	2,046
29	505	...	565	8,774	...	8,774	1,226	1,654	...	1,654	2,222	...	2,222	1,272	15,148	...	15,148
30	17,896	444	18,340	235,119	444	235,563	27,487	46,895	...	46,895	75,962	...	75,962	36,708	422,171	444	422,615
31	...	...	...	3,543	...	3,543	660	2,695	...	2,695	...	...	...	1,560	8,458	...	8,458
32	...	...	...	4,067	...	4,067	324	2,423	...	2,423	...	...	...	1,003	7,817	...	7,817
33	...	...		4,876	...	4,876	1,233	3,037	...	3,037	...	...	...	1,058	10,204	...	10,204
34	...	...	...	700	...	700	44	351	...	351	...	...	...	180	1,275	...	1,275
35	...	...	...	603	...	603	149	468	...	468	...	...	...	157	1,377	...	1,377
36	...	...	...	...	...	...	...	649	...	649	...	...	...	443	1,092	..	1,092
37	...	...	...	...	...	...	...	18	...	18	...	...	...	...	18	...	18
38	...	...	...	13,789	...	13,789	2,410	9,641	...	9,641	...	...	...	4,401	30,241	...	30,241
39	...	...	...	...	82	82	...	...	...	...	...	...	...	...	...	82	82
40	...	...	...	...	...	...	...	...	16,084	16,084	...	...	...	...	...	16,084	16,084
41	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
42	...	...	...	18,113	...	18,113	...	...	...	...	...	...	...	...	18,113	...	18,113
43	21,949	444	22,393	330,194	526	330,720	37,228	79,831	16,084	95,915	80,428	...	80,428	47,789	575,470	16,610	592,080
44	3,041	580	3,621	36,972	5,217	42,189	22	525	...	525	15,902	18,596	34,498	182	53,603	23,813	77,416
45	24,990	1,024	26,014	367,166	5,743	372,909	37,250	80,356	16,084	96,440	96,330	18,596	114,926	47,971	629,073	40,423	669,496
46	6,026	...	6,026	61,740	...	61,740	1,364	32,951	...	32,951	25,031	...	25,031	3,301	124,387	...	124,387
47	18,964	1,024	19,988	305,426	5,743	311,169	35,886	47,405	16,084	63,489	71,299	18,596	89,895	44,670	504,686	40,423	545,109

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	Brought forward.			Bengal.			North-Western Provinces and Oudh.			No. of Items.
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECTION.										
Chief Engineer and Secretariat.										
Share of Secretariat Establishment				...	...	...	...	...	...	1
Director-General and Assistant				...	...	...	...	...	...	2
Chief Engineer and Assistants				10,342	...	10,342	3,978	5,257	9,235	3
Upper and Lower Subordinates and Petty Establishment				...	...	...	...	...	...	4
Office Establishment				10,582	...	10,582	4,587	3,569	8,156	5
Travelling allowances				463	...	463	912	639	1,551	6
Office expenses				1,483	...	1,483	753	1,165	1,918	7
Presidency and local allowances				741	...	741	...	...	...	8
Presidency house-rent				317	...	317	...	...	...	9
Total . Rx.	42,620	...	42,620	23,928	...	23,928	10,230	10,630	20,860	10
Superintending Engineers.										
Superintending Engineers and Assistants	36,916	...	36,916	3,394	5,829	9,223	5,476	5,394	10,870	11
Upper and Lower Subordinates	...	...	...	...	...	...	...	...	...	12
Office and Petty Establishments	16,503	...	16,503	2,053	3,098	5,151	1,961	2,391	4,352	13
Travelling allowances	3,827	...	3,827	692	580	1,272	923	591	1,514	14
Office expenses	4,169	...	4,169	417	405	822	318	652	970	15
Local allowances	860	...	860	6	...	6	...	...	...	16
Presidency house-rent	...	...	...	109	83	192	...	...	...	17
Famine Relief Works	50	...	50	...	...	...	...	...	...	18
Total . Rx.	62,325	...	62,325	6,671	9,995	16,666	8,678	9,028	17,706	19
Total Direction . Rx.	104,945	...	104,945	30,599	9,995	40,594	18,908	19,658	38,566	20
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	155,681	...	155,681	14,190	23,260	37,450	23,176	33,564	56,740	21
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	76,719	171	76,890	10,391	11,869	22,260	12,761	5,905	18,666	22
Lower Subordinates	26,502	...	26,562	2,185	7,320	9,505	4,467	7,492	11,959	23
Petty Establishment	14,055	199	14,254	1,185	3,316	4,501	1,679	6,843	8,522	24
Office ditto	48,581	...	48,581	5,944	9,619	15,563	12,354	8,116	20,470	25
Medical ditto	302	...	302	401	856	1,257	...	806	806	26
Presidency and local allowances	22,375	...	22,375	797	378	1,175	...	...	...	27
Travelling allowances	46,062	63	46,125	6,436	10,302	16,738	13,680	11,518	25,198	28
Presidency house-rent	...	...	...	579	160	739	...	...	...	29
Office expenses	14,640	11	14,651	1,265	2,088	3,353	2,313	3,220	5,533	30
Special charges and allowances	2,046	...	2,046	...	...	...	...	...	...	31
Boat-bridges and Ferries	...	...	...	...	...	...	...	...	...	32
Contribution to canal establishment in Ferozepore District	...	...	...	...	...	...	...	...	...	33
Accountants	15,148	...	15,148	1,344	2,048	3,392	...	2,968	2,968	34
Total Construction . Rx.	422,171	444	422,615	44,717	71,216	115,933	70,430	80,432	150,862	35
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	8,458	...	8,458	3,163	...	3,163	2,084	1,586	3,670	36
Accountants	7,817	...	7,817	3,849	...	3,849	1,055	908	1,963	37
Clerks and office servants	10,204	...	10,204	3,404	...	3,404	3,103	1,523	4,626	38
Travelling allowances	1,275	...	1,275	397	...	397	93	91	184	39
Office expenses	1,377	...	1,377	244	...	244	253	165	418	40
Local allowances	1,092	...	1,092	477	...	477	...	...	...	41
Presidency house-rent	...	...	...	465	...	465	...	...	...	42
Famine Relief Works	18	...	18	...	...	...	...	...	...	43
Total Accounts . Rx	30,241	...	30,241	11,999	...	11,999	6,588	4,273	10,861	44
Inspectors of Local Works	...	...	...	9,009	...	9,009	...	...	...	45
Collection of Revenue	...	82	82	...	23,053	23,053	...	37,782	37,782	46
Conservancy, Police, Navigation Establishments and Plantations	...	16,084	16,084	...	11,210	11,210	...	2,478	2,478	47
Special Establishment for Surveys	...	...	...	...	...	...	...	...	...	48
Barrack Department	18,113	...	18,113	...	...	...	...	...	...	49
Thomason College and Roorkee Workshops	...	...	...	...	...	...	19,677	...	19,677	50
Traffic	...	...	...	...	...	...	...	...	...	51
Total Amount audited . Rx	575,470	16,610	592,080	96,324	115,474	211,798	115,603	144,623	260,226	52
Add—Charges of other departments and of previous year disbursed during the year	53,603	23,813	77,416	15,147	14,177	29,324	315	...	315	53
Total . Rx	629,073	40,423	609,496	111,471	129,651	241,122	115,918	144,623	260,541	54
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	*124,387*	...	*124,387*	*23,639*	*16,651*	*40,290*	*85*	*90*	*175*	55
GRAND TOTAL . Rx	504,686	40,423	545,109	87,832	113,000	200,832	115,833	144,533	260,366	56

Public Works Department, during the Year ended 31st March 1892—*continued.*

Railways.)

No. of items.	Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	3,845	...	3,845		...	
2	...	...	...	...	...	...	...	..	.		...	
3	5,288	3,987	9,275	9,020	...	9,020	...	4,635	4,635		13,879	
4	...	...	...	...	...	...	180	171	351		171	
5	3,369	2,778	6,147	6,596	...	6,596	2,761	1,831	4,592		8,178	
6	503	402	905	554	...	554	79	407	486		1,448	
7	4,240	1,929	6,169	625	...	625	537	512	1,049		3,606	
8	...	...	...	...	...	...	229	...	229		...	
9	...	...	...	...	...	...	81	...	81		...	
10	13,400	9,096	22,496	16,795	...	16,795	7,712	7,556	15,268	114,685	27,282	141,967
11	5,234	7,229	12,463	11,028	...	11,028	5,554	...	5,554	67,602	18,452	86,054
12	...	60	60	...	...	...	732	...	732	732	60	792
13	2,807	3,053	5,950	5,311	...	5,311	1,229	...	1,229	29,954	8,542	38,496
14	661	698	1,359	1,163	...	1,163	644	...	644	7,910	1,869	9,779
15	768	755	1,523	501	...	501	340	...	340	6,513	1,812	8,325
16	...	...	...	...	...	...	136	...	136	1,002	...	1,002
17	...	...	...	...	...	...	125	...	125	234	83	317
18	...	...	...	...	...	...	...	...	...	50	...	50
19	9,560	11,795	21,355	18,003	...	18,003	8,760	..	8,760	113,997	30,818	144,815
20	22,960	20,891	43,851	34,798	...	34,798	16,472	7,556	24,028	228,682	58,100	286,782
21	25,847	45,927	71,774	47,246	1,833	49,079	23,610	18,633	42,243	289,750	123,217	412,967
22	12,054	12,371	24,425	44,226	594	44,820	20,249	11,054	31,303	176,400	41,964	218,364
23	6,929	9,703	16,632	1,932	161	2,093	4,829	4,397	9,226	46,904	29,073	75,977
24	2,655	7,885	10,540	21,537	69	21,606	1,747	1,742	3,489	42,858	20,054	62,912
25	7,576	12,120	19,696	21,331	1,794	23,125	7,818	5,061	12,879	103,604	36,710	140,314
26	101	1,914	2,015	...	...	...	69	81	150	873	3,657	4,530
27	...	...	...	...	...	...	957	...	957	24,129	378	24,507
28	9,056	13,256	22,312	21,382	650	22,032	11,078	9,302	20,380	107,694	45,091	152,785
29	...	...	...	...	...	...	330	...	330	909	160	1,069
30	2,812	4,700	7,512	4,119	209	4,328	2,418	2,737	5,155	27,567	12,965	40,532
31	35	...	35	...	...	...	...	...	...	2,081	...	2,081
32	138	...	138	...	...	...	...	...	...	138	...	138
33	220	...	220	...	...	...	...	...	..	220	...	220
34	1,827	2,681	4,508	4,140	...	4,140	2,302	2,178	4,480	24,761	9,875	34,636
35	69,250	110,557	179,807	165,913	5,310	171,223	75,407	55,185	130,592	847,888	323,144	1,171,032
36	3,065	...	3,065	2,714	...	2,714	3,767	...	3,767	23,251	1,586	24,837
37	2,631	...	2,631	4,618	...	4,618	2,895	...	2,895	22,865	908	23,773
38	2,415	...	2,415	2,927	...	2,927	3,549	...	3,549	25,602	1,523	27,125
39	171	...	171	181	...	181	1,499	...	1,499	3,616	91	3,707
40	201	...	201	260	...	260	402	...	402	2,737	165	2,902
41	...	...	...	...	...	...	544	.	544	2,113	...	2,113
42	...	...	...	...	...	...	318	..	318	783	...	783
43	...	...	...	...	...	...	...	...	...	18	...	18
44	8,483	...	8,483	10,700	...	10,700	12,974	...	12,974	80,985	4,273	85,258
45	...	...	...	...	...	...	...	...	.	9,009	...	9,009
46	...	41,573	41,573	...	...	...	802	2,768	3,570	802	105,258	106 060
47	...	111	111	...	160,241	160,241	...	476	476	...	190,600	190,600
48	...	389	389	...	...	...	...	66	66	...	455	455
49	...	...	...	...	...	...	...	...	...	18,113	...	18,113
50	...	...	...	...	...	...	...	...	...	19,677	...	19,677
51	...	...	...	...	...	...	...	...	...	...	...	...
52	100,693	173,521	274,214	211,411	165,551	376,962	105,655	66,051	171,706	1,205,156	681,830	1,886,986
53	281	7,457	7,738	2,176	...	2,176	20,837	8,432	29,269	92,359	53,879	146,238
54	100,974	180,978	281,952	213,587	165,551	379,138	126,492	74,483	200,975	1,297,515	735,709	2,033,224
55	*23,190*	*12,962*	*36,152*	*166,051*	...	*166,051*	*13,483*	*16,988*	*30,471*	*350,835*	*46,691*	*397,526*
56	77,784	168,016	245,800	47,536	165,551	213,087	113,009	57,495	170,504	946,680	689,018	1,635,698

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

* (Excluding

PARTICULARS.	Reference to Detailed Account. *See* also page 206.	Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
		INDIA—						
WORKS AND REPAIRS.	Page.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . Original Works .	107	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . Repairs . .	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works	135	...	...	...	...	...	18,390	3
Minor Works and Navigation, Capital. Repairs .		...	...	...	...	...	...	4
Ditto Revenue . Original Works		...	...	...	...	...	17	5
Ditto Revenue . Repairs . .		...	...	...	...	...	8,501	6
Minor Works and Navigation and Agricultural. Original Works	135 to 137	...	...	...	...	...	64	7
Minor Works and Navigation and Agricultural. Repairs . .		...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial . . . Original Works	149	464,541	3,244	4,752	2,088	310	12,253	9
Imperial . . . Repairs . .		259,455	10,777	8,219	563	2,873	16,987	10
Provincial . . . . Original Works	152	...	...	...	...	...	...	11
Provincial . . . . Repairs . .		...	...	...	...	...	...	12
Incorporated Local . . Original Works	152	...	...	1,183	...	...	20	13
Incorporated Local . . Repairs . .		...	...	1,115	...	..	729	14
Special Defence Works	188	639,957	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	124 & 125	...	...	...	...	...	...	16
Major Works—Working Expenses. Repairs . .		...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Original Works	203 & 204	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. Repairs .		...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . Rx.		1,363,953	14,021	15,259	2,651	3,183	56,961	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	107	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital Establishment	135	...	...	...	...	...	3,161	22
Minor Works and Navigation, Revenue Establishment								
Minor Works and Navigation and Agricultural Establishment	135 to 137	...	...	...	...	...	1,547	23
		...	...	...	...	...	11	24
BUILDINGS AND ROADS.								
Imperial Establishment	149	215,556	9,385	3,190	610	1,375	4,917	25
Provincial Ditto	152	...	...	...	...	...	...	26
Incorporated Local Ditto	152	...	...	575	...	...	76	27
Special Defence Works Ditto . . .	188	50,778	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	124 & 125	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, Ditto .	203 & 204	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.		266,334	9,385	3,765	610	1,375	9,712	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .		...	..	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.		266,334	9,385	3,765	610	1,375	9,712	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .		19·53	66·93	24·66	23·01	43·19	17·05	34

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1892.

Railways).

No. of Items.	General. Baluchistan Agency.	General. Total.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	889	846	52,083	7,409	61,227
2	...	...	...	...	...	...	...	...	...	...	...	...
3	1,107	19,497	...	...	...	...	14,232	1,396	4,859	25,884	8,535	74,403
4	...	...	...	...	...	..	...	...	...	...	..	...
5	...	17	...	...	...	...	3,629	2,138	3,253	9,817	2,845	21,699
6	2,249	10,750	...	...	...	...	23,008	4,613	23,245	34,501	34,789	130,906
7	...	64	...	45,930	58,075	...	17,855	7,653	16,890	69,362	22,698	238,527
8	...	...	...	35,169	11,083	...	48,734	1,023	1,642	176,945	58,715	333,311
9	53,577	540,765	3,014	317,666	22,841	26,414	59,730	7,261	21,432	4,871	22,622	1,026,616
10	29,268	328,142	539	54,651	10,077	7,059	14,370	5,190	17,456	4,713	18 300	460,497
11	...	...	113,836	...	115,805	34,083	168,408	211,861	148,373	186,121	177,926	1,156,413
12	...	...	46,943	...	70,665	36,638	118,900	123,246	108,138	34,898	123,837	663,265
13	...	1,203	12,458	1,728	15,041	24,173	...	82,801	29,955	8,681	46,803	222,843
14	...	1,844	2,889	192	8,213	23,137	...	77,827	60,629	2,615	58,714	236,060
15	...	639,957	...	...	...	...	...	...	...	...	...	639,957
16	...	...	...	...	...	...	881	21,371	18,046	11,645	6,185	58,128
17	...	...	...	...	...	...	60,432	100,421	102,377	53,565	22,846	339,641
18	...	...	...	...	...	...	49,485	36,694	381,574	121,308	7,543	596,604
19	...	...	...	...	...	...	...	...	...	...	...	...
20	86,201	1,542,239	179,679	455,336	311,800	151,504	579,664	684,384	938,715	797,009	619,767	6,260,097
21	...	...	...	...	...	...	...	192	185	11,820	4,953	17,150
22	64	3,225	...	...	...	...	4,890	309	1,074	5,653	2,111	17,262
23	960	2,507	...	...	...	...	13,406	9,224	18,578	11,372	10,552	65,639
24	...	11	...	18,596	16,084	...	22,496	1,891	5,846	65,986	24,319	155,229
25	18,964	253,997	1,009	70,859	4,878	7,635	11,382	2,858	8,317	2,050	9,018	372,003
26	...	...	34 877	...	37,249	32,440	76,450	73,495	57,426	42,902	90,982	445,821
27	...	651	...	440	5,278	4,595	...	39,480	12,041	2,584	13,009	78,078
28	...	50,778	...	...	...	...	...	...	...	...	...	50,778
29	...	...	...	...	...	...	62,762	124,836	89,524	43,818	13,659	334,599
30	...	...	...	...	...	...	9,446	8,081	52,809	26,902	1,901	99,139
31	19,988	311,169	35,886	89,895	63,489	44,670	200,832	260,366	245,800	213,087	170,504	1,635,698
32	...	...	...	...	...	...	...	*19,677*	...	...	...	*19,677*
33	19,988	311,169	35,886	89,895	63,489	44,670	200,832	240,689	245,800	213,087	170,504	1,616,021
34	23·19	20·18	19·97	19·74	20·36	29·48	34·65	35·17	26·19	26·74	27·51	25·81

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st

(Excluding

PARTICULARS.	India, General.										Central Provinces.	Burma.						No. of Items.
					Rajputana.			Baluchistan Agency.				Lower.			Upper.			
	Director General, Military Works.	Central India.	Coorg.	Hyderabad.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
NEW SUPPLIES.																		
Surveying and mathematical instruments	1,269	14	20	...	30	...	30	83	...	83	225	1,045	...	1,045	1,049	...	1,049	1
Machinery, including navigation plant	1,399	374	...	...	...	...	...	...	...	...	...	761	...	761	86	...	86	2
Tools	4,189	55	269	...	2,143	...	2,143	464	...	464	237	537	...	537	4,508	...	4,508	3
Plant	269	...	...	...	...	...	...	...	...	...	2,824	322	...	322	2,074	...	2,074	4
Office furniture	976	...	2	...	29	..	29	190	...	190	63	948	...	948	1,752	...	1,752	5
Camp equipage	66	...	...	...	...	...	...	...	...	...	54	5	...	5	...	...	...	6
Live-stock	4	...	...	...	3	...	3	...	...	...	...	43	...	43	1,347	...	1,347	7
Rolling-stock for railways or canals	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	...	...	...	275	275	...	38	38	...	...	9,019	9,019	...	1,213	1,213	9
TOTAL NEW SUPPLIES Rx.	8,172	443	291	...	2,205	275	2,480	737	38	775	3,403	3,661	9,019	12,680	10,816	1,213	12,029	10
Repairs and carriage	3,486	277	232	...	205	...	205	733	19	752	897	460	...	460	408	...	408	11
TOTAL	11,658	720	523	...	2,410	275	2,685	1,470	57	1,527	4,300	4,121	9,019	13,140	11,224	1,213	12,437	12
Add—Charges by other Departments	2,078	...	...	40	184	...	184	81	...	81	...	107	...	107	...	...	...	13
Deduct—Ditto	*1,692*	*94*	*1*	...	*173*	...	*173*	*381*	...	*381*	*202*	*39*	...	*39*	*1,630*	...	*1,630*	14
GRAND TOTAL Rx.	12 044	626	522	40	2,421	275	2,696	1,170	57	1,227	4,098	4,189	9,019	13,208	9,594	1,213	10,807	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	300	300	...	4	4	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	—*35*	—*35*	...	53	53	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	10	10	...	...	...	...	...	9	9,019	...	1,213	1,213	19
BUILDINGS AND ROADS—																		
Imperial	8,113	626	488	40	2,410	...	2,410	1,170	...	1,170	52	315	...	315	9,565	...	9,565	20
Provincial	...	...	...	...	...	...	...	...	...	...	4,046	3,615	...	3,615	...	...	...	21
Incorporated Local	...	...	34	...	11	...	11	...	...	...	...	259	...	259	29	...	29	22
Special Defence Works	3,931	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
IRRIGATION— (*Imperial, Provincial and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL, AS ABOVE Rx.	12,04	626	522	40	2,421	275	2,696	1,170	57	1,227	4,098	4,189	9,019	13,208	9,594	1,213	10,807	26

* Excluding Outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1892.

Railways.)

No. of Items.	Assam.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	637	4	...	4	224	...	224	269	...	269	1,490	...	1,490	463	...	463	6,822	...	6,822
2	99	188	4,659	4,847	853	639	1,492	864	105	969	1,539	2,474	4,013	2,285	...	2,285	8,448	7,877	16,325
3	1,707	1,211	...	1,211	1,534	...	1,534	2,901	...	2,901	1,097	..	1,097	2,603	..	2,603	29,920	...	29,920
4	...	305	...	305		...		.	...	.	311	...	311	360	...	360			
5	134	66	...	66	536	...	536	705	...	705	604	...	604	358	...	358	6,363	...	6,363
6	...	18	...	18	122	...	122	55	...	55	14	...	14	108	...	108	442	...	442
7	...	...	...	...	...	...	...	36	...	36	...	...	...	63	...	63	1,496	...	1,496
8	...	...	...	...	...	...	...	...	—1,054	—1,054	...	...	..	...	...	...	...	—1,054	—1,054
9	...	...	1,059	1,059	...	1,109	1,109	...	12,844	12,844	158	12,947	13,105	...	853	853	158	39,357	39,515
10	2,577	1,792	5,718	7,510	3,269	1,748	5,017	4,830	11,895	16,725	5,213	15,421	20,634	6,240	853	7,093	53,649	46,180	99,829
11	328	2,301	13,680	15,981	636	1,180	1,816	672	4,340	5,012	1,960	9,684	11,644	2,315	688	3,003	14,910	29,591	44,501
12	2,905	4,093	19,398	23,491	3,905	2,928	6,833	5,502	16,235	21,737	7,173	25,105	32,278	8,555	1,541	10,096	68,559	75,771	144,330
13	...	202	...	202	...	...	...	84	...	84	...	...	...	525	18	543	3,301	18	3,319
14	168	168	...	168	7	3	10	869	407	1,276	3,844	...	3,844	262	544	806	9,530	954	10,484
15	2,737	4,127	19,398	23,525	3,898	2,925	6,823	4,717	15,828	20,545	3,329	25,105	28,434	8,818	1,015	9,833	62,330	74,835	137,165
16	...	...	...	...	...	2	2	...	—7	—7	...	221	221	...	—468	—468	...	—252	—252
17	...	...	5,594	5,594	...	...	...	...	11	11	..	29	29	...	—204	—204	...	5,734	5,734
18	...	...	1,581	1,581	...	63	63	...	549	549	...	284	284	...	257	257	...	2,752	2,752
19	...	...	1,141	1,141	...	58	58	...	495	495	...	2,381	2,381	...	484	484	...	14,801	14,801
20	498	845	...	845	186	...	186	499	...	499	133	...	133	543	...	543	25,483	...	25,483
21	2,239	3,282	...	3,282	2,216	...	2,216	3,545	...	3,545	2,002	...	2,002	6,764	...	6,764	27,709	...	27,709
22	...	...	...	...	1,496	...	1,496	673	...	673	1,194	...	1,194	1,511	...	1,511	5,207	...	5,207
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,931	...	3,931
24	...	...	10,931	10,931	...	2,285	2,285	...	2,448	2,448	...	8,435	8,435	...	862	862	...	24,961	24,961
25	...	...	151	151	...	517	517	...	12,332	12,332	...	13,755	13,755	...	84	84	...	26,839	26,839
26	2,737	4,127	19,398	23,525	3,898	2,925	6,823	4,717	15,828	20,545	3,329	25,105	28,434	8,818	1,015	9,833	62,330	74,835	137,165

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1891-92.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 116,120,959. Disbursements *Rx.* 113,185,197.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	216	4,600,007	1,658,417	+2,941,590(*a*)
P. Unfunded Debt .	76	Special Loans	218	...	138	
"	77	Treasury Notes	218	2,300	700	
"	78	Deposits of Service Funds . .	218	135,381	88,657	+899,359
"	79	Savings Bank Deposits . . .	219	3,844,903	2,993,730	
Q. Deposits and Advances.	68	Provincial Balances	192	178,637	419,561	
"	89	Appropiation for Reduction of Debt .	250	682,170	...	
"	80	Excluded Local Funds . . .	220	770,194	757,366	
"	81	Political and Railway Funds . .	220	359,583	369,248	
"	82	Departmental and Judicial Deposits .	221	16,306,558	15,936,179	+1,480,280
"	For these Accounts *vide* Appendix A	Advances		8,319,971	8,251,702	
"		Suspense Account		132,151	141,254	
"		Exchange on Remittance Accounts .		722,553	...	
"		Miscellaneous		149,712	265,939	
R. Loans and Advances by Imperial Government.	83	Advances, Repayments, and Balances	226	128,662	617,449	488,787
R. R. Loans and Advances by Provincial Governments.	83A	Ditto ditto .	228	261,135	726,540	465,405
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments . . .	238	2,472,404	3,618,796	1,146,392
T. Remittances .		Inland Money Orders . . .		17,365,788	17,349,302	
"	For these Accounts *vide* Appendix A.	Other Local Remittances . . .		69,071	...	
"		Other Departmental Accounts . .		651,843	661,930	
"		Remittances between Civil Treasuries and Departments		19,790,463	19,860,459	+116,140
	85	Remittance Account between England and India	240	1,372,325	1,261,659	
U. Secretary of State's Bills.	86	Bills drawn and discharged . .	242	16,093,854	16,796,540	
V. Cash Balance .	87	Distribution Statement . . .	243	21,711,294	21,409,631	
		Total .		116,120,959	113,185,197	

(*a*) Net figure carried to account No. 1 is 3,038,293. The difference of 96,703 (86,881 + 9,822) represents amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (*j*) on page 217.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1892, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1891.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1892.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ " Transfer Loan of 1878	791,330	...	1,000	792,330	...	51,520	740,810
Transfer Loan of 1879, 4½ per Cent. portion	11,716,847	...	46,030	11,762,877	...	376,870	11,386,007
" 7s. sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
4 per Cent. Loan of 1832-33	(a)731,029	...	...	731,029	165	15,653	715,211
4 " " 1835-36	1,838,790	...	...	1,838,790	...	114,100	1,724,690
4 " " 1842-43	25,872,370	(b)7	1,898,253	27,770,630	...	708,060	27,062,570
4 " " 1854-55	13,577,040	...	1,890,120	15,467,160	...	917,320	14,549,840
4 " Transfer Loan, 1st May 1865	35,073,481	...	1,450,900	36,524,381	43,670	2,591,190	33,889,521
Reduced 4 per Cent. Loan of 1879	6,867,010	...	...	6,867,010	...	503,960	6,363,050
4 per Cent. Promissory Notes for Mysore Family	52,576	...	...	52,576	4	1,820	50,752
4 " Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 " East Indian Railway Commuted Stock	5,800	...	...	5,800	...	...	5,800
4 " Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
3½ " Loan of 1853-54	52,180	...	...	52,180	...	...	52,180
TOTAL DEBT in INDIA bearing Interest Rx.	102,600,753	7	5,286,303	107,887,063	43,839	5,280,493	102,562,731
LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	3,130	...	...	3,130	...	...	3,130
5 " " 1856-57	5,910	...	...	5,910	...	...	5,910
5 " " 1825-26	4,939	...	...	4,939	...	...	4,939
5 " " 1841-42	2,240	...	...	2,240	...	...	2,240
5 " " 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
4 " " 1828-29	672	...	...	672	107	...	565
4 " Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	..	1,422
4½ " " of 1870	23 110	...	...	23,110	6,100	3,490	13,520
4½ " Nagpore-Raipore Railway Debenture Loan	3,775	...	...	3,775	3,550	...	225
4 " Ghazipur-Dildarnagar Railway "	2,330	...	...	2,330	650	...	1,680
TOTAL DEBT in INDIA not bearing Interest . Rx.	56,020	...	...	56,026	10,407	3,490	42,123
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,720	...	...	1,720	...	10	1,710
4 " Cawnpore-Farukhabad " "	1,890	...	...	1,890	...	820	1,070
4 " Cawnpore and Achneyra " "	6,470	...	830	7,300	...	1,230	6,070
4 " Cawnpore and Achneyra Section of the Rajputana-Malwa Railway	75,950	...	1,230	77,180	...	...	77,180
TOTAL PROVINCIAL DEBT in INDIA Rx.	86,030	...	2,060	88,090	...	2,060	86,030

	1st April 1891.		31st March 1892.	
Debt bearing Interest:				
In India . . . . . Rx.	102,690,642		102,650,194	
In England . . . . . £.	104,347,521	207,038,163	107,347,718	209,997,912
Debt not bearing Interest:				
In India . . . . . Rx.	56,020		42,123	
In England . . . . . £.	60,687	116,707	56,425	98,548
		207,154,870		210,096,460

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows :—							
In Assam	179	...	...	179	5	20	154
Bengal	340	...	...	340	26	30	284
N.-W. P. and Oudh	246	...	...	246	5	100	141
Punjab	231	...	...	231	52	60	119
Madras	471	...	...	471	10	290	171
Bombay	2,392	...	...	2,392	8	1,820	564
TOTAL GOVERNMENT STOCK NOTES . Rx.	3,859	...	...	3,859	106	2,320	1,433
TOTAL DEBT in INDIA . Rx.	102,746 662	7	5,288,363	108,035,032	54,352	5,288,363	102,692,317
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per Cent. Stock	64,298,126	—	...	64,298,126	(c)86,881 (d)9,822	...	64,201,423
" 3 " Stock	28,855,079	(e)4,600,000	...	33,455,079	...	...	33,455,079
" 3½ " Debentures	3,000,000	...	...	3,000,000	1,386,000	1,614,000	...
" 3¼ " Debentures	2,000,000	...	1,614,000	3,614,000	...	...	3,614,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
Oude and Rohilkund Railway Debenture Stock	384,700	...	...	384,700	...	...	384,700
" " " Debentures	2,530,300	...	...	2,530,300	31,000	...	2,499,300
South Indian Railway Debenture Stock	425,000	...	...	425,000	...	...	425,000
" " " Debentures	1,070,000	...	...	1,070,000	86,100	...	983,900
TOTAL DEBT in ENGLAND bearing Interest . . £	104,347,521	4,600,000	1,614,000	110,561,521	1,599,803	1,614,000	107,347,718
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	9,968	...	...	9,968	...	...	9,968
India 4 per Cent Stock	29,702	...	...	29,702	4,262	...	25,440
East Indian Railway Debenture	100	...	...	100	...	...	100
TOTAL DEBT in ENGLAND not bearing Interest . £	60,687	...	...	60,687	4,262	...	56,425
TOTAL DEBT in ENGLAND . £	104,408,208	4,600,000	1,614,000	110,622,208	1,604,065	1,614,000	107,404,143
TOTAL DEBT .	207,154,870	4,600,007	6,902,363	218,657,240	(f)1,658,417	6,902,363	210,096,460
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	77,373,185	4,539,544	6,902,363	88,815,092	1,658,417	(g)11,153,775	76,002,900
For Railways	102,294,029	60,463	3,418,364	105,772,856	...	...	(h 105,772,856
For Irrigation	27,487,656	...	833,048	28,320,704	...	...	28,320,704
TOTAL .	207,154,870	4,600,007	11,153,775	222,908,652	1,658,417	11,153,775	210,096,460

(a) Exceeds the closing balance of last year's account by Rx. 107 for corrections since made.

(b) Difference received in Cash to make up an even hundred.

(d) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £10,470 towards the redemption of Debt incurred in excess of money raised

(e) Stock created under the provisions of Acts 51 Vict., C. 5, and 53 Vict., C. 6, and previous East India Loan Acts, in order to provide £1,842,547 for advances to Railway Companies, £1,031,000 for the discharge of Oude and Rohilkund Railway Debentures, £86,100 for the discharge of South Indian Railway Debentures, and £1,386,000 for the discharge of India Debentures.

(f) This amount is shown in the General Account, page 21, as follows.—

	India Rx	England. £	TOTAL.
Under Permanent Debt Discharged	54,352	1,507,362	1,561,714
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,693,388 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)	..	51,413	86,881
On account of Eastern Bengal Railway Sinking Fund do. do.	...	3,833	
On account of the Scinde, Punjab and Delhi Railway Sinking Fund do.	...	31,635	
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £8,589 is charged to Interest on Debt	...	8,058	9,822
Do. do. of Oude and Rohilkund Railway Discount Sinking Fund do. do. £1,881 is charged to State Railways Interest on Debt	..	1,764	
	54,352	1,604,065	1,658,417

(g) Includes £3,418,364 transferred to Debt for Railways and £833,048 for Irrigation.

(h) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £373,899 the discount involved in raising the money for the purchase of the Oude and Rohilkund and South Indian Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 206, and Section 2 (a) of Acts 44 and 45 Vict., C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF						
	£328,462 East Indian Railway Annuity.	£264,360 East Indian Railway 4½ per Cent Debenture Stock	£22,312 Eastern Bengal Railway Annuity.	£63,648 Eastern Bengal Railway 4 per Cent Debenture Stock	£200,488 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 35, in redemption of liabilities charged on the Revenues of India :	£	£	£	£	£	£
India 4 per Cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per Cent. Rupee Debt, Rx.1,06,750 at 2s. the rupee	10,675	...	...	...	...	10,675
India 3½ per Cent Stock	2,335,168	48,168	...	67,714	4,911,621	7,363,018
India 3 per Cent. Stock	215,243	32,597	541,055	708	...	24,548
	7,577,025	80,765	541,055	67,714	4,911,621	13,178,180
INDIA DEBT CREATED AND ISSUED	427,291	1,686	16,872	1,337	142,291	589,477
India Debt purchased and cancelled to 31st March 1891 :	£	£	£	£	£	£
India 4 and 3½ per Cent. Stocks	36,301	217	3,044	131	26,674	86,891
(c) India Debt purchased and cancelled during the year ended 31st March 1892 :	14,835	60	612	46	4,961	
India 3½ per Cent. Stock purchased with £21,820, being Interest on the amounts standing to the credit of the Funds thereof	478,427	1,963	20,528	1,514	173,946	670,318
INDIA DEBT PURCHASED AND CANCELLED	7,098,598	78,802	520,527	66,200	4,737,695	12,501,822
Balance of India Debt issued as above, outstanding on 31st March 1892. India 3½ per Cent. Stock * £12,247,599 India 3 per Cent. Stock . 248,548 India 4 per Cent. Rupee Debt 10,675 £						

* India 3½ per Cent. Stock having been substituted for the balance of India 4 per Cent. Stock.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.					
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	356,210	...	356,210	138	356,072
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	169,924	...	169,924	...	169,924
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	1,000	...	1,000	...	1,000
Annuity Fund of Futtehoollah Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	1,667,049	...	1,667,049	138	1,666,911
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree (5 per cent.) and Sanawar (3¾ per cent)	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,779,594	...	1,779,594	138	1,779,456

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Issues in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 per cent.)	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per cent.	7,162	2,300	9,462	700	8,762
TOTAL . Rx.	41,932	2,300	44,232	700	43,532

No. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Repayments in 1891-92.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Family Pension Fund	1,135,548	120,167	1,255,715	81,515	1,174,200
Miscellaneous Service Funds	268	12	280	3	277
TOTAL . Rx.	1,135,816	120,179	1,255,995	81,518	1,174,477
MADRAS:					
Apothecaries' Fund	11,559	3,304	14,863	2,880	11,983
BOMBAY:					
Uncovenanted Service Family Pension Fund	126,625	11,898	138,523	4,259	134,264
GRAND TOTAL . Rx.	1,274,000	135,381	1,409,381	88,657	1,320,724

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Repayments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
Calcutta	(*a*)236,383	85,488	321,871	71,873	249,998
Madras	52,694	23,434	76,128	20,997	55,131
Bombay	726,612	71,868	898,480	142,421	756,059
TOTAL . Rx.	1,015,689	280,790	1,296,479	235,291	1,061,188
POST OFFICE SAVINGS BANKS: (*b*)					
India, General . Rx.	6,346,741	3,239,866	9,586,607	2,527,291	7,059,316
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	88,008	24,019	112,027	8,426	103,601
Central Provinces	(*a*)8,651	...	8,651	6,712	1,939
Burma	18,828	7,826	26,654	3,877	22,777
Assam	487	138	625	219	406
Bengal	(*a*)68,366	18,696	87,062	16,558	70,504
North-Western Provinces and Oudh	45,629	14,794	60,423	8,278	52,145
Punjab	181,381	47,473	228,854	20,410	208,444
TOTAL . Rx	411,350	112,946	524,296	64,480	459,816
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	163,133	39,439	202,572	6,809	195,763
REGIMENTAL SAVINGS BANKS:					
Bengal Army	75,503	78,366	153,869	87,496	66,373
Madras Army	25,259	29,731	54,990	32,084	22,906
Bombay Army	24,566	22,615	47,181	26,171	21,010
TOTAL . Rx.	125,328	130,712	256,040	145,751	110,289
TOTAL BANK ACCOUNTS . Rx.	8,062,241	3,803,753	11,865,994	2,979,622	8,886,372
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	17,259	14,855	32,114	6	32,108
HINDU FAMILY ANNUITY FUND:					
India, General	7,751	5,238	12,989	1,360	11,629
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	8,047	1,442	9,489	1,250	8,239
LOCAL FUND PENSION FUND:					
Bombay	6,209	3,668	9,877	1,462	8,415
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	26	2,101	2,127	1,146	981
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	77	8	85	11	74
Bombay	(*a*)22,116	17	22,133	256	21,877
POST OFFICE LIFE INSURANCE FUND: (*b*)					
India, General	20,981	7,722	28,703	1,498	27,205
POST OFFICE DEPARTMENTAL GUARANTEE FUND: (*b*)					
India, General	(*a*)31,074	6,099	37,173	7,119	30,054
TOTAL SPECIAL ACCOUNTS . Rx.	113,540	41,150	154,690	14,108	140,582
GRAND TOTAL	8,175,781	3,844,903	12,020,684	2,993,730	9,026,954

(*a*) Differs from last year's closing balance for correction since made.
(*b*) The Post Office figures were formerly distributed by provinces.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	20,312	79,987	100,299	75,789	24,510
Central Provinces	6,459	19,258	25,717	19,950	5,767
Burma	32,562	82,860	115,422	79,299	36,123
Assam	1,021	2,920	3,941	2,867	1,074
Bengal	(a)21,147	41,883	63,030	41,318	21,712
North-Western Provinces and Oudh	24,008	91,353	115,361	90,626	24,735
Punjab	18,970	62,292	81,262	62,617	18,645
Madras	39,042	100,471	139,513	102,354	37,159
Bombay	109,063	289,170	398,233	282,546	115,687
TOTAL . Rx.	272,584	770,194	1,042,778	757,366	285,412

(a) Differs from last year's closing balance for correction since made.

No. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POLITICAL FUNDS.					
Bahu Begum's Stipend Fund	23,566	3,170	26,736	21,358	5,378
RAILWAY FUNDS.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	874	817	1,691	1,232	459
Fire Insurance Fund	1,897	1,891	3,788	456	3,332
Guarantee and Contractors' Security Fund	1,841	1,455	3,296	1,063	2,233
Provident Fund	3,696	22,628	26,324	14,961	11,363
Sundry Deposit Fund (Ticket and Indenture Fees)	3,981	548	4,529	999	3,530
Fine Fund	331	362	693	180	513
Shareholders' Interest Deposit Fund	151	413	564	415	149
Surplus Profits Deposit Fund	14,880	290,716	305,596	302,827	2,769
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	57,846	2,187	60,033	1,499	58,534
Fire Insurance Fund	10,406	2,540	12,946	4,472	8,474
Guarantee and Contractors' Security Fund	9,374	15,381	24,755	19,246	5,509
Madras Railway.					
Guarantee and Contractors' Security Fund	28,164	17,475	45,639	540	45,099
	133,441	356,413	489,854	347,890	141,964
TOTAL . Rx.	157,007	359,583	516,590	369,248	147,342

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
INDIA, GENERAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Civil Deposits.					
Revenue Deposits	11,420	409,245	420,665	406,564	14,101
Civil Courts' Deposits	5,285	10,594	15,879	10,277	5,602
Criminal Courts' Deposits	(*a*)564	894	1,458	902	556
Personal Deposits	61,585	323,102	384,687	339,077	45,610
Municipal Funds	8,051	42,847	50,898	40,323	10,575
Forest Deposits	...	1	1	...	1
Presidency Bank Deposits	10,319	3,118	13,437	...	13,437
Renewal Fees, Government Promissory Notes	86	647	733	533	200
Trust Interest Fund	62	488,117	488,179	488,024	155
Deposits of deceased officers and men of the Native Army	490	529	1,019	357	662
Colonial and Indian Exhibition for 1886-87	(*a*)303	...	303	303	...
Other Deposits.					
Military Deposits	27,319	113,625	140,944	115,439	25,505
Public Works Deposits (Buildings and Roads)	(*a*)21,619	86,469	108,088	77,370	30,718
Public Works Deposits (Irrigation)	175	393	568	538	30
Public Works Deposits (Railway Capital)	14,799	24,585	39,384	18,181	21,203
Public Works Deposits (Railway Revenue)	54,907	526,596	581,503	523,369	58,134
British Postal Orders (Post Office) (*b*)	(*a*)2,116	19,796	21,912	19,776	2,136
Dead Accounts, Savings Bank (Post Office) (*b*)	(*a*)7,063	1,036	8,099	475	7,624
Telegraph Deposits	806	7,071	7,877	7,188	689
Marine Deposits	937	2,209	3,146	2,283	863
Trust Interest Account (Post Office) (*b*)	(*a*)50	1,764	1,814	1,723	91
Telegraph Fine Fund	4,734	956	5,690	1,358	4,332
State Railway Fine Fund	3,737	353	4,090	898	3,192
Trust Interest Account (Military)	59	6,897	6,956	6,929	27
Void Money Orders (Post Office) (*b*)	4,820	20,751	25,571	19,966	5,605
Short payments on account of Money Orders (Post Office) (*b*)	90	712	802	725	77
Foreign Money Orders (Post Office) (*b*)	(*a*)—*80,375*	538,421	458,046	520,553	—*62,507*
TOTAL . Rx.	161,021	2,630,728	2,791,749	2,603,131	188,618
Carried forward . Rx.	161,021	2,630,728	2,791,749	2,603,131	188,618

(*a*) Differs from last year's closing balance for correction since made.
(*b*) The Post Office Accounts were formerly distributed by Provinces.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892.

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	161,021	2,630,728	2,791,749	2,603,131	188,618
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	9,403	33,122	42,525	20,576	21,949
Civil Courts' Deposits	34,993	120,105	155,098	125,057	30,041
Personal Deposits	90,027	260,610	350,637	264,129	86,508
Municipal Funds	36,939	161,736	198,675	129,551	69,124
Forest Deposits	...	6,971	6,971	6,617	354
Trust Interest Fund	(a)94	11,703	11,797	11,739	58
Deposits for work done for public bodies or individuals	...	754	754	151	603
Other Deposits.					
Public Works Deposits (Buildings and Roads)	2,547	32,492	35,039	25,097	9,942
Public Works Deposits (Railway Capital)	...	8,866	8,866	8,754	112
Public Works Deposits (Railway Revenue)	8,876	34,477	43,353	26,898	16,455
State Railway Fine Fund	...	1,205	1,205	747	458
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—916*	6,833	5,917	6,813	*—896*
TOTAL . Rx.	181,963	678,874	860,837	626,129	234,708
BURMA.					
Civil Deposits.					
Revenue Deposits	30,655	114,100	144,755	111,768	32,987
Civil Courts' Deposits	5,592	53,181	58,773	49,362	9,411
Personal Deposits	2,874	171,667	174,541	170,163	4,378
Municipal Funds	52,185	161,324	213,509	167,636	45,873
Marine Deposits	364	722	1,086	557	529
Forest Deposits	...	16	16	...	16
Trust Interest Fund	...	396	396	396	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	5,836	23,815	29,651	20,415	9,236
Public Works Deposits (Irrigation)	46	440	486	72	414
Public Works Deposits (Railway Capital)	(a)150	4,861	5,011	4,309	702
Public Works Deposits (Railway Revenue)	3,226	8,869	12,095	9,277	2,818
State Railway Fine Fund	...	800	800	800	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	...	1,000	1,000	...	1,000
TOTAL . Rx.	100,928	541,191	642,119	534,755	107,364
ASSAM.					
Civil Deposits.					
Revenue Deposits	35,069	34,968	70,037	35 989	34,048
Civil Courts' Deposits	4,817	6,627	11,444	7,147	4,297
Personal Deposits	3,524	77,328	80,852	77 473	3,379
Municipal Funds	1,475	15,612	17,087	14 835	2,252
Forest Deposits	4	...	4	...	4
Trust Interest Fund	10	813	823	811	12
Deposits for work done for public bodies or individuals	...	14	14	...	14
Other Deposits.					
Public Works Deposits (Buildings and Roads)	936	5,132	6,068	4,817	1,251
Public Works Deposits (Railway Capital)	...	20	20	...	20
Public Works Deposits (Railway Revenue)	234	194	428	308	120
State Railway Fine Fund	...	5	5	5	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—122*	52	*—70*	2	*—72*
TOTAL . Rx.	45,947	140,765	186,712	141,387	45,325
Carried forward . Rx.	489,859	3,991,558	4,481,417	3,905,402	576,015

(a) Differs from last year's closing balance for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892—*continued.*

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	489,859	3,991,558	4,481,417	3,905,402	576,015
BENGAL.					
Civil Deposits.					
Revenue Deposits	251,935	273,854	525,789	297,309	228,480
Civil Courts' Deposits	373,519	1,017,196	1,390,715	955,912	434,803
Criminal Courts' Deposits	14,526	16,903	31,429	15,062	16,367
Personal Deposits	213,519	939,542	1,153,061	938,030	215,031
Municipal Funds	29,550	190,778	220,328	187,827	32,501
Marine Deposits	242	670	912	912	...
Forest Deposits	46	328	374	317	57
Presidency Bank Deposits (*a*)	9,111	3,241	12,352	3,196	9,156
Trust Interest Fund	2,289	68,484	70,773	69,560	1,213
Port Trust Deposit	9,506	5,915	15,421	7,702	7,719
Deposits for work done for public bodies or individuals	...	8,115	8,115	276	7,839
Other Deposits.					
Public Works Deposits (Buildings and Roads)	11,268	17,115	28,383	23,265	5,118
Public Works Deposits (Irrigation)	7,340	10,277	17,617	8,783	8,834
Public Works Deposits (Railway Capital)	412	141	553	520	33
Public Works Deposits (Railway Revenue)	20,451	201,339	221,790	203,452	18,338
State Railway Fine Fund	(*b*)223	1,177	1,400	953	447
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	76,288	208,006	284,294	190,942	93,352
TOTAL . Rx.	1,020,225	2,963,081	3,983,306	2,904,018	1,079,288
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposits	61,598	232,879	294,477	226,377	68,100
Civil Courts' Deposits	221 504	567,554	789,058	540,749	248,309
Criminal Courts' Deposits	10,806	47,698	58,504	48,390	10,114
Personal Deposits	122,591	1,556,842	1,679,433	1,556,627	122,806
Municipal Funds	58,598	633,561	692,159	580,941	111,218
Forest Deposits	184	371	555	163	392
Trust Interest Fund	6,104	42,673	48,777	48,434	343
Other Deposits.					
Public Works Deposits (Buildings and Roads)	10,520	81,197	91,717	75,837	15,880
Public Works Deposits (Irrigation)	2,680	4,814	7,494	5,936	1,558
Public Works Deposits (Railway Capital)	137	8,696	8,833	6,036	2,797
Public Works Deposits (Railway Revenue)	11,740	97,476	109,216	92,792	16,424
State Railway Fine Fund	81	1,198	1,279	1,133	146
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(*b*)—*1,942*	561	—*1,381*	1,319	—*2,700*
TOTAL . Rx.	504,601	3,275,520	3,780,121	3,184,734	595,387
Carried forward . Rx.	2,014,685	10,230,159	12,244,844	9,994,154	2,250,690

(*a*) Includes Deceased Emigrants' Deposits shown separately in last year's Finance and Revenue Accounts.
(*b*) Differs from last year's closing balance for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892—*continued.*

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,014,685	10,230,159	12,244,844	9,994,154	2,250,690
PUNJAB.					
Civil Deposits.					
Revenue Deposits	122,270	399,299	521,569	378,453	143,116
Personal Deposits	81,586	742,099	823,685	749,757	73,928
Municipal Funds	77,878	393,224	471,102	389,404	81,698
Forest Deposits	20	223	243	241	2
Trust Interest Fund	281	33,022	33,303	30,986	2,317
Deposits for work done for public bodies or individuals	...	661	661	661	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	12,837	29,189	42,026	34,434	7,592
Public Works Deposits (Irrigation)	18,143	88,169	106,312	74,905	31,407
Public Works Deposits (Railway Capital)	17,209	28,196	45,405	24,678	20,727
Public Works Deposits (Railway Revenue)	28,750	228,438	257,188	208,571	48,617
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*1,777*	1,620	—*157*	2,081	—*2,238*
TOTAL . Rx.	357,197	1,944,140	2,301,337	1,894,171	407,166
MADRAS.					
Civil Deposits.					
Revenue Deposits	147,143	188,344	335,487	195,987	139,500
Civil Courts' Deposits	115,924	340,680	456,604	333,378	123,226
Criminal Courts' Deposits	(a)4,759	8,285	13,044	8,299	4,745
Personal Deposits	113,874	993,429	1,107,303	932,380	174 923
Municipal Funds	42,224	219,398	261,622	196,864	64,758
Presidency Bank Deposits	4,560	395	4,955	145	4,810
Trust Interest Fund	4,129	96,839	100,968	99,082	1,886
Deposits of deceased officers and men of the Native Army	(a)105	10	115	27	88
Deposits for work done for public bodies or individuals	...	2,716	2,716	2,432	284
Other Deposits.					
Military Deposits	28,718	18,094	46,812	27,676	19,136
Public Works Deposits (Buildings and Roads)	8,325	20,718	29,043	22,144	6,899
Public Works Deposits (Railway Capital)	1,638	40,115	41,753	35,345	6 408
Public Works Deposits (Railway Revenue)	(a)1,825	8,357	10,182	8,738	1,444
Trust Interest Account (Military)	13	422	435	429	6
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*22,658*	441,226	418,568	462 612	—*44,044*
TOTAL . Rx.	450,579	2,379 028	2,829,607	2,325,538	504,069
Carried forward . Rx	2,822 461	14,553 327	17,375,788	14,213,863	3,161,925

(a) Differs from last year's closing balance for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1892—*continued.*

	Balance, 1st April 1891.	Receipts in 1891-92.	TOTAL.	Payments in 1891-92.	Balance, 31st March 1892.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,822,461	14,553,327	17,375,788	14,213,863	3,161,925
BOMBAY.					
Civil Deposits.					
Revenue Deposits	40,220	165,135	205,355	161,416	43,939
Civil Courts' Deposits	56,161	175,863	232,024	172,350	59,674
Criminal Courts' Deposits	3,298	17,604	20,902	17,415	3,487
Personal Deposits	96,530	862,176	958,706	850,874	107,832
Municipal Funds	72,409	151,099	223,508	140,394	83,114
Marine Deposits	359	1,399	1,758	1,387	371
Forest Deposits	6,453	11,909	18,362	9,148	9,214
Presidency Bank Deposits	9,401	406	9,807	455	9,352
Trust Interest Fund	2,578	205,529	208,107	205,173	2,934
Deposits of deceased officers and men of the Native Army	256	508	764	524	240
Other Deposits.					
Military Deposits	4,487	19,594	24,081	16,673	7,408
Public Works Deposits (Buildings and Roads) .	45,072	71,040	116,112	81,107	35,005
Public Works Deposits (Irrigation)	12,808	30,506	43,314	29,820	13,494
Public Works Deposits (Railway Revenue) . .	4,814	34,229	39,043	30,916	8,127
Public Works Deposits (Railway Capital) . .	...	1,391	1,391	632	759
Late Railway Fine Fund	(*a*) 148	696	844	716	128
Trust Interest Account (Military)	...	449	449	449	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	298	3,698	3,996	2,867	1,129
TOTAL . Rx	355,292	1,753,231	2,108,523	1,722,316	386,207
GRAND TOTAL . Rx.	3,177,753	16,306,558	19,484,311	15,936,179	3,548,132

(*a*) Differs from last year's closing balance for correction since made.

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1892, and the amount of such LOANS at the commencement and close of the year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1891.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1892.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Nagpore Municipality (Water-supply)	29,530	10,000	39,530	973	38,557	40,000	4½ per cent.	1,318
Burhanpur Municipality (Do.)	...	10,500	10,500	164	10,336	10,500	4½ "	296
TOTAL . Rx.	29,530	20,500	50,030	1,137	48,893			1,614
BURMA.								
Lower Burma—								
Prome Municipality	9,805	...	9,805	1,255	8,550	20,000	5 per cent.	524
Rangoon Municipality (Water-supply)	17,091	...	17,091	3,166	13,925	39,000	4½ "	734
Kyauk-phyu Municipality	1,000	...	1,000	232	768	1,000	5 "	47
Mergui Municipality	200	...	200	48	152	200	5 "	9
TOTAL . Rx.	28,096	...	28,096	4,701	23,395			1,314
ASSAM.								
Shillong Municipality	1,118	...	1,118	65	1,053	1,500	4½ per cent.	50
BENGAL.								
Darjeeling Municipality	2,340	...	2,340	202	2,138	4,000	4½ per cent.	103
Dacca Municipality	12,500	...	12,500	122	12,378	12,500	4½ "	706
Faridpur Municipality	500	...	500	...	500	500	4½ "	33
Rajshahye Municipality	750	750	1,500	109	1,391	1,500	4½ "	44
Commillah Municipality (Tipperah)	250	...	250	116	134	250	4½ "	4
Serampore Municipality	...	3,000	3,000	...	3,000	3,000	4½ "	...
TOTAL . Rx.	16,340	3,750	20,090	549	19,541			890

NORTH-WESTERN PROVINCES AND OUDH.								
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ per cent.	...
Naini Tal Municipality (for Protective Works)	9,945	...	9,945	499	9,446	15,000	4½ "	442
Naini Tal Municipality (Water Works)	...	15,000	15,000	...	15,000	15,000	*Nil.*	...
Agra Municipality (Do.)	100,000	12,500	112,500	...	112,500	112,500	4½ per cent.	4,311
Allahabad Municipality (Do.)	122,500	31,005	153,505	...	153,505	153,505	4½ "	6,652
Benares Municipality (Do.)	5,000	100,000	105,000	...	105,000	105,000	4½ "	3,366
Cawnpore Municipality (Do.)	...	10,000	10,000	...	10,000	10,000	4½ "	...
Bara Banki Municipality	...	600	600	...	600	600	4½ "	...
Meerut Municipality	1,266	...	1,266	844	422	1,807	*Nil.*	...
Partabgarh Municipality	9	...	9	9	...	100	5 per cent.	...
TOTAL . Rx.	240,867	169,105	409,972	1,352	408,620			14,771
PUNJAB.								
Lahore Municipality	166,756	...	166,756	1,997	164,759	177,500	4 per cent. (*a*)	7,165
Simla Municipality	51,843	...	51,843	1,969	49,874	70,000	4 " (*b*)	2,050
Simla Municipality for Town Hall	18,444	...	18,444	407	18,037	20,000	4½ "	830
Peshawar Municipality	15,000	...	15,000	4,500	10,500	15,000	5 "	657
Edwardesabad Municipality	700	...	700	100	600	3,500	5 "	27
Dera Ghazi Khan Municipality	17,721	974	18,695	6	18,689	23,400	4 "	613
Delhi Municipality	2,512	39,586	42,098	...	42,098	60,000	5 "	...
Ludhiana Municipality	...	2,178	2,178	...	2,178	6,000	5 "	...
TOTAL . Rx.	272,976	42,738	315,714	8,979	306,735			11,342
Carried over	588,927	236,093	825,020	16,783	808,237			29,981

(*a*) Exclusive of ½ per cent. on a portion of the loan of Rx. 67,500 credited to Sinking Fund.
(*b*) Exclusive of ½ per cent. credited to Sinking Fund.

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1892, and the amount of such LOANS at the commencement and close of the year—*continued.*

	Amount 1st April 1891.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1892.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward	588,927	236,093	825,020	16,783	808,237			29,981
MADRAS.								
Coonoor Municipality	1,178	...	1,178	83	1,095	1,725	4½&4¼ per cent.	40
Ootacamund Municipality	421	6,050	6,471	77	6,394	7,292	4½&4¼ "	32
Cochin Municipality	1,034	...	1,034	193	841	1,400	4½ "	45
Kombhakonam Municipality	2,000	...	2,000	...	2,000	6,000	4½ "	90
Calicut Municipality	2,900	...	2,900	...	2,900	3,000	4½ "	60
Mayavaram Municipality	350	300	650	17	633	850	4½ "	21
TOTAL . Rx	7,883	6,350	14,233	370	13,863			288
BOMBAY.								
Hubli Municipality	5,270	14,230	19,500	...	19,500	19,500	4½ per cent.	...
Ahmedabad Municipality	38,900	6,100	45,000	1	44,999	45,000	4½ "	1,934
Dharwar Municipality	1,701	...	1,701	201	1,500	3,600	4½ "	73
Godhra Municipality	954	...	954	32	922	1,000	5 "	47
Hyderabad Municipality (for Water-supply)	10,728	...	10,728	1,165	9,563	30,000	4½ "	459
Ilkal Municipality	116	...	116	33	83	300	4½ "	5
Jalgaon Municipality	1,145	..	1,145	656	489	7,300	4½ "	44
Rander Municipality	72	...	72	72	...	2,000	4½ "	2
Sangamner Municipality	313	...	313	32	281	600	4½ "	14
Surat Municipality	4,719	...	4,719	4,719	...	16,000	4½ "	205
TOTAL . Rx.	63,918	20,330	84,248	6,911	77,337			2,783
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	660,728	262,773	923,501	24,064	899,437			33,052
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	5,338	...	5,338	972	4,366	8,000	4½ per cent.	229

BENGAL.								
Chittagong Port Fund	6,346	6,377	12,723	...	12,723	14,500	4½ per cent.	299
BOMBAY.								
Karachi Port Trust	218,784	5,000	223,784	2,510	221,274	226,150	4½ per cent.	9,999
TOTAL LOANS TO PORT FUNDS	230,468	11,377	241,845	3,482	238,363			10,527
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Patna District Board	4,000	4,000	8,000	793	7,207	8,000	4½ per cent.	198
Dinagepur District Board	4,000	4,000	8,000	...	8,000	20,000	4½ "	197
Julpaiguri District Board	2,500	...	2,500	438	2,062	2,500	4½ "	126
Sarun District Board	...	5,000	5,000	488	4,512	5,000	4½ "	76
TOTAL . Rx.	10,500	13,000	23,500	1,719	21,781			597
MADRAS.								
Calicut Local Fund Board	1,400	...	1,400	467	933	8,900	4½ per cent.	63
Sydapet Local Fund Board	9,619	...	9,619	1,104	8,515	19,979	4½ "	421
Pellicherry Local Fund Board	2,431	...	2,431	300	2,131	6,000	4½ "	103
TOTAL . Rx.	13,450	...	13,450	1,871	11,579			587
BOMBAY.								
District Local Board, Ahmedabad	1,700	1,700	3,400	...	3,400	3,400	4½ per cent.	77
District Local Board, Bijapur	2,960	...	2,960	252	2,708	5,000	4½ "	130
District Local Board, Ratnagiri	5,697	...	5,697	358	5,339	20,050	4½ "	252
District Local Board, Surat	13,848	...	13,848	2,082	11,766	35,000	4½ "	591
TOTAL . Rx.	24,205	1,700	25,905	2,692	23,213			1,050
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . Rx.	48,155	14,700	62,855	6,282	56,573			2,234

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1891.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1892.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Chief of Bastar	2,591	...	2,591	871	1,720	7,000	5 per cent	130
Raja Padman Singh, successor to Path Raja Ram Chunder Singh of Thuamal	846	...	846	407	439	2,393	5 " "	54
Raja Raghuraj Deo of Langigurh	280	...	280	280		794	5 " "	7
Rehracole Feudatory State	1,373	...	1,373	133	1,240	1,500	5 " "	67
TOTAL . Rx	5,090	...	5,090	1,691	3,399			258
BENGAL.								
Shazada Nasheen of Saseeram Endowment	1,347	...	1,347	...	1,347	1,500	4 per cent.	...
Raja of Tigoria	368	...	368	210	158	600	4½ " "	23
" Nursingpore	1	...	1	1	...	1,000	4½ " "	...
" Khandpara	1,068	...	1,068	435	633	1,500	4½ " "	65
" Berhamba	217	...	217	217	...	1,000	4½ " "	4
" Nayagurh	2,500	...	2,500	997	1,503	2,500	4½ " "	282
" Daspalla	6	...	6	6	..	200	4½ " "	...
" Hindole	121	...	121	121	...	500	4½ " "	1
" Boad	1	...	1	1	...	1,000	4½ " "	...
" Runpore	500	...	500	246	254	500	4½ " "	54
" Athmullik	100	...	100	100	.	500	4½ " "	2
Deo Estate in Gya	...	40,000	40,000	8,090	31,910	40,000	4½ " "	510
Prince Jehan Kadir Mirza	..	3,500	3,500	185	3,315	8,000	4½ " "	65
Saint Joseph's College, Darjeeling	..	1,000	1,000	...	1,000	1,000	4½ " "	...
Darjeeling Girl's School	...	1,600	1,600	144	1,456	1,600	4½ " "	36
TOTAL . Rx	6,229	46,100	52,329	10,753	41,576			1,042
NORTH-WESTERN PROVINCES AND OUDH.								
Raja of Majhauli (Gorakhpur)	2,737	...	2,737	2,737	...	75,553	6 per cent.	82
Thakur Gurdial Sing (Mainpuri)	2,177	...	2,177	77	2,100	4,800	6 " "	130
Sheobalak (Mirzapur)	279	...	279	55	224	300	5 " "	14
Raja Ranabir Singh	1,706	...	1,706	113	1,593	1,720	4 " "	72
Mahommedan Anglo-Oriental College Committee (Aligarh)	1,500	...	1,500	212	1,288	1,500	4½ " "	63
TOTAL . Rx.	8,399	...	8,399	3,194	5,205			361
PUNJAB.								
Ali Akbar Khan of Kalahat	280	...	280	59	221	600	6 per cent.	17
Archdeacon of Lahore (Simla Parsonage)	1,294	...	1,294	121	1,173	1,800	4 " "	52
Diocesan Board of Education	1,478	...	1,478	78	1,400	1,700	4½ " "	72

Family of the late Syud Mahdi Shah	206	...	206	18	188	450	6 " "	12
Golam Hydar Khan	178	...	178	29	149	300	6¼ " "	11
Guru Jowahir Singh	1,938	...	1,938	1,320	618	16,382	6 " "	97
Nawab Atta Mohamed Khan	2,345	...	2,345	...	2,345	5,525	5 " "	117
Nawab Sir Khawaja Mohamed Khan, K.C.S.I.	1,750	...	1,750	500	1,250	6,000	5 " "	171
Nawab of Loharu	2,387	...	2,387	2,387	...	9,500	5 " "	74
Raja Inder Deo of Akrote	718	...	718	140	578	1,488	6¼ " "	46
Raja Jey Singh of Galair	1	...	1	1	...	8,600	6 " "	...
Raja Niyamatulla Khan	2,544	...	2,544	86	2,458	2,900	4½ " "	114
Raja Feroze Khan of Khairpur	2,997	...	2,997	335	2,662	4,000	6 " "	186
Rai Hera Chand	1,409	...	1,409	97	1,312	1,500	5 " "	70
Mirza Suriya Jah	...	4,500	4,500	95	4,405	4,500	5 " "	105
Syad Mohamed Badshah of Kunar	...	200	200	200	...	200	*Nil*	...
Imam Bux, Sub-Surveyor	270	...	270	60	210	300	*Nil.*	...
TOTAL . Rx	19,795	4,700	24,495	5,526	18,969			1,144
MADRAS.								
Andipati Poligar	2,358	...	2,358	311	2,047	6,200	5 per cent.	149
Banganapalli Nawab	9,762	...	9,762	2,468	7,294	30,000	6 " "	595
Shulagiri Estate	2,310	...	2,310	235	2,075	3,500	5 " "	115
TOTAL . Rx	14,430	...	14,430	3,014	11,416			859
BOMBAY.								
Administrator to the Chief of Malegaon	4,521	...	4,521	624	3,897	8,400	5 per cent.	226
Chief of Kurundwad	1,250	...	1,250	1,250	...	10,000	5 " "	63
Mir Gulam Mahomed Khan	301	...	301	108	193	1,400	5 " "	13
Nawab of Cambay	10,042	...	10,042	3,588	6,454	30,000	4½ " "	412
Sayad Shah Abdulla Husen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	3,356	...	3,356	232	3,124	4,200	5 " "	168
Thakoor of Dhrole	6,268	...	6,268	1,719	4,549	15,000	5 " "	280
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	1,636	...	1,636	388	1,248	6,000	4½ " "	73
Wadherao Lalbux	...	90	90	...	90	900	5 " "	...
Chandna Kasbatis	156	...	156	20	136	406	*Nil.*	...
TOTAL . Rx.	27,530	90	27,620	7,929	19,691			1,235
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES. Rx.	81,473	50,890	132,363	32,107	100,256			4,899

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1891.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1892.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	120,766	13,666	134,432	2,233	132,199	...	5 per cent.	497
Embankment Advances	7,752	5,570	13,322	9,636	3,686	...	5 " "	67
TOTAL . Rx	128,518	19,236	147,754	11,869	135,885			564
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	14,943	1,371	16,314	5,533	10,781	2,000	5 per cent	1,055
Oudh Talukdars' Relief Act:								
Sarawan Baragaon Estate (Hardoi)	4,450	...	4,450	4,450	...	12,848	5 per cent.	40
Chaudhri Muhammad Azim (Hardoi)	7,869	...	7,869	1,639	6,230	19,000	5 " "	361
Bahna Estate (Rai Bareli)	3,600	...	3,600	640	2,960	7,038	5 " "	171

Shahzada Shadeo Singh (Rai Bareli)	6,171	...	6,171	3,961	2,210	35,000	5 per cent.	284
Captains Gulab and Atar Singh (Rai Bareli)	10,030	...	10,030	1,980	8,050	22,500	5 " "	452
Mohana Estate (Sultanpur)	600	...	600	600	...	12,500	5 " "	7
Dewan Kishen Kumar (Barabanki)	3,440	...	3,440	230	3,210	7,652	*Nil.*	...
TOTAL . Rx.	51,103	1,371	52,474	19,033	33,441			2,370
BOMBAY.								
Kaira Thakoors	21,420	...	21,420	3,637	17,783	27,000	5 per cent.	1,038
Sir Jamsetji Jijeebhoy, Baronet	2,249	...	2,249	2,249	...	45,000	5 " "	29
Talookdaree Settlement Officer, Ahmedabad	14,953	24	14,977	864	14,113	47,000	5 " "	268
Talookdaree Settlement Officer, Broach	5,134	...	5,134	1,061	4,073	47,000	5 " "	244
Manager, Karachi Encumbered Estate	1,222	...	1,222	321	901	167,000	5 " "	92
Manager, Encumbered Estate, Hyderabad	2,695	...	2,695	339	2,356			111
Manager, Encumbered Estate, Shikarpur	1,266	...	1,266	243	1,023			63
Manager, Encumbered Estate, Upper Sindh Frontier	95	...	95	95	...			4
TOTAL . Rx.	49,034	24	49,058	8,809	40,249			1,849
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	228,655	20,631	249,286	39,711	209,575			4,783

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1892, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1891.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1892.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
ADVANCES TO CULTIVATORS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.							
Advances for improvement of land	(a) 10,642	1,704	12,316	2,352	9,994	6¼ per cent.	602
Ditto for relief of Agriculturists and other purposes	(a) 17,037	8,063	25,100	8,660	16,440	6¼ " "	992
TOTAL . Rx.	27,679	9,767	37,446	11,012	26,434		1,594
BURMA (LOWER).							
Advances for relief of Agriculturists and other purposes	2,015	1,960	3,975	2,805	1,170	6¼ per cent.	173
ASSAM.							
Advances for improvement of land	(a) 55	...	55	29	26	6¼ per cent.	3
Ditto for relief of Agriculturists and other purposes	(a) 12	340	352	352	...	6¼ " "	18
TOTAL . Rx.	67	340	407	381	26		21
BENGAL.							
Advances for improvement of land	19,885	9,462	29,347	9,516	19,831	6¼ per cent.	1,063
Ditto for relief of Agriculturists and other purposes	38,092	4,932	43,024	14,601	28,423	6¼ " "	1,438
TOTAL . Rx.	57,977	14,394	72,371	24,117	48,254		2,501
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	40,650	19,440	60,090	17,804	42,286	6¼ per cent. (b)	2,253
Ditto for relief of Agriculturists and other purposes	58,109	36,678	94,787	40,394	54,393		2,932
TOTAL . Rx.	98,759	56,118	154,877	58,198	96,679		5,185
PUNJAB.							
Advances for improvement of land	145,623	22,310	167,933	20,942	146,991	6¼ per cent.	10,240
Ditto for relief of Agriculturists and other purposes	9,848	4,570	14,418	4,428	9,990	6¼ " "	551
TOTAL . Rx.	155,471	26,880	182,351	25,370	156,981		10,791

MADRAS.							
Advances for improvement of land	45,621	153,100	198,721	6,313	192,408	6¼ & 3 per cent.	1,975
Ditto for relief of Agriculturists and other purposes	12,320	24,234	36,554	15,051	21,503	6¼ " "	399
TOTAL . Rx.	57,941	177,334	235,275	21,364	213,911		2,374
BOMBAY.							
Advances for improvement of land	24,186	67,801	91,987	5,614	86,373	5 & 6¼ per cent.	891
Ditto for relief of Agriculturists and other purposes	7,363	11,575	18,938	6,628	12,310	5 & 6¼ " "	301
TOTAL . Rx.	31,549	79,376	110,925	12,242	98,683		1,192
TOTAL ADVANCES TO CULTIVATORS . Rx.	431,458	366,169	797,627	155,489	642,138		23,831
GRAND TOTAL .	1,680,937	726,540	2,407,477	261,135	2,146,342		79,326
Distribution of the above—							
Central Provinces	62,299	30,267	92,566	13,840	78,726		3,466
Burma (Lower)	35,449	1,960	37,409	8,478	28,931		1,716
Assam	1,185	340	1,525	446	1,079		71
Bengal	225,910	102,857	328,767	49,007	279,760		5,893
North-Western Provinces and Oudh	399,128	226,594	625,722	81,777	543,945		22,687
Punjab	448,242	74,318	522,560	39,875	482,685		23,277
Madras	93,704	183,684	277,388	26,619	250,769		4,108
Bombay	415,020	106,520	521,540	41,093	480,447		18,108

(a) Differs from last year's closing balance for corrections since made.
(b) No interest is charged on advances to tenants on Government Estates of Terai and Bhabar.

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1891-92; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1892; and the BALANCES at that Date.

TRANSACTIONS.	STATE.								GUARANTEED.				GRAND TOTAL.
	Assam-Bengal.	Bengal Central.†	Bengal-Nagpur	Indian Midland.	Nilgiri Railway.	Rohilkund and Kumaon.‡	Southern Mahratta (including Mysore Railway).	TOTAL.	Bombay, Baroda and Central India.	Great Indian Peninsula.	Madras	TOTAL.	
DURING THE YEAR 1891-92.	£	£	£	£	Rx.	£	£		£	£	£	£	
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital.													
India, at Contract Rates	...	...	...	...	20,000	...	...	20,000	...	...	...	...	20,000
England	102,905	...	...	...	...	...	...	102,905	...	...	...	...	102,905
Debentures:													
India, at Contract Rates	...	...	...	...	...	§160,837	...	160,837	...	...	...	...	160,837
England	...	...	...	...	...	...	..	...	536,000	331,300	112,400	979,700	979,700
Debenture Stock:								...					
England	...	...	...	...	...	...	...		...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	..	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	102,905	...	...	...	20,000	160,837	...	283,742	536,000	331,300	112,400	979,700	1,263,442
B. Payments for discharge of Debentures	...	...	...	...	...	...	1,356,900	1,356,900	68,000	...	...	68,000	1,424,900
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	102,905	...	...	...	20,000	160,837	*-1,356,900*	*-1,073,158*	468,000	331,300	112,400	911,700	*—161,458*
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	...	11,701	303,088	65,048	23,245	38,132	28,651	469,865	123,068	335,990	190,677	649,735	1,119,600
England	...	4,744	325,428	91,331	...	25,395	23,908	470,806	156,170	307,144	140,176	603,490	1,074,296
C. TOTAL	...	16,445	628,516	156,379	23,245	63,527	52,559	940,671	279,238	643,134	330,853	1,253,225	2,193,896
Repayments:													
India, at Contract Rates	...	...	...	...	...	...	...	...	254,538	733,148	213,275	1,200,961	1,200,961
England	...	112	171	733	...	62	550	1,628	542	5,414	417	6,373	8,001
D. TOTAL	...	112	171	733	...	62	550	1,628	255,080	738,562	213,692	1,207,334	1,208,962
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	16,333	628,345	155,646	23,245	63,465	52,009	939,043	24,158	*—95,428*	117,161	45,891	984,934
A. + D. TOTAL RECEIPTS	102,905	112	171	733	20,000	160,899	550	285,370	791,080	1,069,862	326,092	2,187,034	2,472,404
B. + C. TOTAL PAYMENTS	...	16,445	628,516	156,379	23,245	63,527	1,409,459	2,297,571	347,238	643,134	330,853	1,321,225	3,618,796
Advances made to Companies from money raised under Act 51, Vict., Chapter 5	...	...	...	100,000	...	...	1,356,900	1,456,900	...	...	...	...	1,456,900

TO 31ST MARCH 1892.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	40,000	...	8,460	48,460	21,672	496,897	...	518,569	567,029
England	102,905	500,000	3,000,000	3,000,000	...	200,000	3,491,540	10,294,445	7,528,628	19,503,103	10,257,630	37,289,361	47,583,806
Debentures:													
Nominal amount	...	...	*1,500,000*	*2,754,100*	...	*§147,000*	*943,100*	*5,344,200*	*1,238,500*	*2,711,300*	*700,000*	*4,649,800*	*9,994,000*
Cash received ‖	...	...	1,500,000	2,754,100	...	§160,837	943,100	5,358,037	1,238,500	2,711,300	700,000	4,649,800	10,007,837
Debenture Stock:													
Stock represented	...	...	...	...	...	...	*1,200,000*	*1,200,000*	...	*2,701,450*	...	*2,701,450*	*3,901,450*
Cash received	...	...	...	...	...	...	1,200,000¶	1,200,000	...	2,475,559	...	2,475,559	3,675,559
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	34	34	...	74,929	...	74,929	74,963
England	...	...	5,781	2,016	...	...	54,923	62,720	18,419	215,145	12,014	245,578	308,298
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	102,905	500,000	4,505,781	5,756,116	40,000	360,837	5,698,057	16,963,696	8,807,219	25,476,933	10,969,644	45,253,796	62,217,492
Advances made to Companies from money raised under Act 51, Vict., Chapter 5	...	500,000	2,400,000	1,230,000	...	...	1,979,900	6,109,900	...	...	...	...	6,109,900
	102,905	1,000,000	6,905,781	6,986,116	40,000	360,837	7,677,957	23,073,596	8,807,219	25,476,933	10,969,644	45,253,796	68,327,392
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Net Payments:													
India, at Contract Rates	...	325,925	4,826,692	4,692,353	32,930	161,663	5,787,896	15,827,459	2,488,068	7,191,356	4,209,378	13,888,802	29,716,261
England	...	487,404	2,298,184	2,159,974	...	265,029	1,704,388	6,914,979	6,295,707	18,182,588	6,770,058	31,248,353	38,163,332
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	813,329	7,124,876	6,852,327	32,930	426,692	7,492,284	22,742,438	8,783,775	25,373,944	10,979,436	45,137,155	67,879,593
BALANCE OF ACCOUNT WITH COMPANY:													
At Credit	102,905	186,671	...	133,789	7,070	...	185,673	616,108	23,444	102,989	...	126,433	742,541
At Debit	...	...	219,095	...	...	65,855	...	284,950	...	...	9,792	9,792	294,742

* Excluding East Indian Railway Company, and South Indian Railway Company, Limited.
† Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Treasury, and at the contract rate is equivalent to a Sterling payment of £160,837.
‖ Excluding premium, which is included under "Capital not bearing Interest."
¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000, of which the sum of £24,000 is included under "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	Unadjusted 1st April	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	14,284	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	17,388	2
Ditto ditto to retired Hong-Kong Police	459	3
Enlistment of Natives of India for service in the Colonies	...	4
Postal and Money Order Transactions	4,863	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Expeditions to Egypt	...	8
Defence Works at Aden	12,996	9
Miscellaneous	15,802	10
	65,792	11
Her Majesty's Indian Government in London.		
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	12
Family and Miscellaneous Remittances made by means of Rolls	...	13
Family Allotments	...	14
Remittances by Administrators General	...	15
East Indian Railway Company advances in England for purchase of Stores, &c.	...	16
Rajputana-Malwa Railway. Ditto ditto	...	17
South Indian Railway Company Ditto ditto	...	18
Bengal and North-Western Railway Company Ditto ditto	...	19
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	11,464	20
Bills drawn by the Mission to the Court of Persia	...	21
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	11	22
Miscellaneous	(a) 140	23
	11,615	24
£	77,407	25

(a) This balance is the difference between the closing balances of £10,561 and £10,421 shewn in last year's Accounts, a credit for £10,561 having been included in the Indian credit of £15,063 under the head "H. M.'s Indian Government in London," "Miscellaneous," instead of under the head "Interest and Brokerage on conversion of India 4½ per cent. Rupee Loans."

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1892, and mencement and close of that Year.

Balances, 1891.		1891-92.				Unadjusted Balances, 31st March 1892.	
		India.		England.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	106,886	34	...	106,138	14,998	...
2	...	23,272	28	...	23,281	17,351	...
3	...	1,106	...	...	999	566	...
4	...	12,431	63	...	...	12,368	...
5	...	...	92,488	96,359	...	8,734	...
6	7,567	143	15,906	15,928	...	...	7,402
7	1,276	224	2,327	1,666	...	...	1,713
8	4	...	...	4	...	...	...
9		6,153	...	...	10,594	8,555	...
10	...	13,823	2,807	403	17,620	9,511	...
11	8,847	164,038	113,743	114,360	158,632	72,083	9,115
12	8,234	...	...	...	...	...	8,234
13	(b) 10,738	67	362,270	288,052	61	...	84,950
14	717	11	2,143	5,446	...	2,597	...
15	2,681	32	103,782	89,045	21,737	...	39,123
16	...	...	201,032	202,175	1,143	...	...
17	...	...	93,287	93,421	134	...	...
18	...	...	65,087	63,840	1,253	...	2,500
19	...	...	17,778	17,981	203	...	...
20	...	1 163	163,934	153,538	...	2,231	...
21	4,000	...	29,000	28,000	...	...	5,000
22	...	...	27,759	27,659	...	...	89
23	...	5,825	4,223	7,006	5,124	3,624	...
24	26,370	7,098	1,070,295	976,163	29,655	8,452	139,896
25	35,217	171,136	1,184,038	1,090,523	188,287	80,535	149,011

(b) Exceeds the closing balance in last year's Accounts by £23, by which that balance was understated in those Accounts

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1892, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1891.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1892.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	89,70,500	640,896	13,18,69,523	9,200,646	13,78,25,572	9,643,711	30,14,451	197,831
In Madras	31,85,000	228,043	2,42,20,292	1,692,640	2,61,61,292	1,839,364	12,44,000	81,319
In Bombay	94,80,500	679,072	7,47,38,300	5,200,568	7,54,98,800	5,313,465	87,20,000	566,175
TOTAL .	2,16,36,000	1,548,011	23,08,28,115	16,093,854	23,94,85,664	16,796,540	1,29,78,451	845,325

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	₹
Amount of Bills drawn	23,08,28,115
Amount of Bills drawn if issued at 2*s.* the rupee . . .	16,09,38,540
Difference on account of Exchange	6,98,89,575

	s.	*d.*
The average rate of Exchange on Bills drawn during the year was	1	4·7333384

No. 87.—Statement showing the Distribution of the CASH BALANCES.

Distribution of Opening Balance, 1st April 1891.								Number of Treasuries.	Opening Balance, 1st April 1891.	Provinces.	Number of Treasuries.	Closing Balance, 31st March 1892.	Distribution of Closing Balance, 31st March 1892.						
Number.	Reserve Treasuries.	Number.	Presidency Banks.	Number.	Branches of Presidency Banks.	Number.	District Treasuries.						Number.	District Treasuries.	Number.	Branches of Presidency Banks.	Number.	Presidency Banks.	Number.	Reserve Treasuries.
	Rx.		Rx.		Rx.		Rx.		Rx.			Rx.		Rx.		Rx.		Rx.		Rx.
										INDIA.									
1	11,84,655	1	(a)588,890	1	(a)172,733	13	545,827	16	2,492,105	India, General	16	2,941,625	13	832,420	1	(a)131,387	1	(a)418,463	1	1,559,355
...	...	...	...	1	(a)156,446	18	488,465	19	644,911	Central Provinces	19	734,549	18	612,822	1	(a)121,727	...	...	...	...
...	...	...	...	3	(a)620,251	33	741,832	36	1,362,083	Burma	36	1,154,657	33	741,684	3	(a)412,973	...	...	...	...
...	...	...	...	...	...	12	519,338	12	519,338	Assam	12	387,864	12	387,864	...	...	...	...	...	...
...	...	1	(a)186,704	2	(a) 94,055	44	1,819,570	47	2,100,329	Bengal	47	2,091,518	44	1,760,024	2	(a)120,716	1	(a)210,778	...	...
...	...	...	...	5	(a)429,204	48	1,128,524	53	1,557,728	N.-W. P. and Oudh	52	1,866,035	47	1,258,587	5	(a)607,448	...	...	...	...
...	...	...	...	2	(a)119,036	31	962,763	33	1,081,799	Punjab	33	1,113,974	31	959,701	2	(a)154,273	...	...	...	...
1	1,244,606	1	(b)191,973	10	(b)459,805	24	1,717,654	36	3,614,038	Madras	36	2,753,572	24	1,770,921	10	(b)541,656	1	(b)262,507	1	178,488
1	1,881,794	1	(c)478,464	4	(c)595,519	20	1,548,136	26	4,503,913	Bombay	26	4,243,211	20	1,329,017	4	(c)553,825	1	(c)488,337	1	1,872,032
3	4,311,055	4	1,446,031	28	2,647,049	243	9,472,109	278	17,876,244	TOTAL INDIA	277	17,287,005	242	9,653,040	28	2,644,005	4	1,380,085	3	3,609,875
									£			£								
										ENGLAND.										
								1	3,835,050	Home Treasury of the Government of India.	1	4,122,626								
								279	21,711,294	GRAND TOTAL	278	21,409,631								

(a) Bank of Bengal and its branches.
(b) Bank of Madras and its branches.
(c) Bank of Bombay and its branches.

CALCUTTA,

The 4th February 1893.

STEPHEN JACOB,

Comptroller and Auditor General

G. I. C. P. O.—No. 125 C. G.—13-2-93.—380.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1891-92.

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No. 88.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1891-92, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	16,980,133	2,350,356	5,084,872	1,039,358	1
Exchange added to Revenue	2	112,004	..	...	...	2
Permanent Debt incurred—						
Sterling Debt—						
India 3 p. c. Stock	75	...	...	...	...	3
Rupee Debt—						
4 p. c. Rupee Loans	75	7	...	...	...	4
TOTAL		7	...	...	...	5
Unfunded Debt—						
Treasury Notes	77	2,300	...	..	...	6
Deposits of Service Funds	78	120,179	...	...	...	7
Savings Bank Deposits	79	3,417,705	...	7,826	138	8
TOTAL		3,540,184	...	7,826	138	9
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	25,218	89,112	42,527	10
Appropriation for Reduction of Debt	89	682,170	...	.	...	11
Excluded Local Funds	80	79,987	19,258	82,860	2,920	12
Political and Railway Funds	81	359,583	...	.	...	13
Departmental and Judicial Deposits	82	2,630,728	678,874	541,191	140,765	14
Advances	90	3,280,584	75,537	123,673	61,171	15
Suspense Accounts	91	42,788	8,674	4,090	18,323	16
Exchange on Remittance Account	92	722,553	...	...	...	17
Miscellaneous	93	63,060	...	...	...	18
TOTAL		7,861,453	807,561	840,926	265,706	19
Loans and Advances by Imperial Government	83	18,304	...	12,340	...	20
Loans and Advances by Provincial Governments, &c.	83A	...	13,840	8,478	446	21
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	84	...	...	...	...	22
Repayments	84	1,200,961	...	...	...	23
Remittances—						
Inland Money Orders	94	17,365,788	...	...	...	24
Other Local Remittances	95	13,795,109	*—382,312*	*—1,057,614*	*—351,953*	25
Other Departmental Accounts	94	891,995	*—31,912*	*—6,750*	30,082	26
Net Receipts by Civil Treasuries from—						
Post Office	96	108,949	426,808	1,181,206	315,348	27
Guaranteed Railways	96	*—243,986*	...	...	...	28
Net Receipts from Civil Treasuries by—						
Telegraph	96	*—77,040*	*—8,303*	*—16,011*	*—12,218*	29
Marine	96	215,703	...	...	...	30
Military	96	8,419,521	...	...	...	31
Public Works	96	*—3,647,872*	279,206	1,092,867	230,548	32
Remittance Account between England and India	97	654,473	1,383	18,825	2,138	33
TOTAL		37,482,640	284,870	1,212,523	213,945	34
Secretary of State's Bills drawn	86		...		...	35
Total Receipts		67,195,686	3,456,627	7,166,965	1,519,593	36
Opening Balance	87	2,492,105	644,911	1,362,083	519,338	37
GRAND TOTAL		69,687,791	4,101,538	8,529,048	2,038,931	38

SURIES of INDIA on the 31st March 1892; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1892.

No. of item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA	ENGLAND.	GRAND TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	19,838,779	11,042,660	7,871,588	11,368,003	13,197,611	88,773,360	257,919	89,031,279
2	...	...	...	...	...	112,004	...	112,004
3	...	...	...	...	...	...	4,600,000	4,600,000
4	...	...	...	...	...	7	...	7
5	...	...	...	...	...	7	4,600,000	4,600,007
6	...	...	...	..	...	2,300	...	2,300
7	...	...	...	3,304	11,898	135,381	...	135,381
8	104,184	14,794	47,473	53,173	199,610	3,844,903	...	3,844,903
9	104,184	14,794	47,473	56,477	211,508	3,982,584	...	3,982,584
10	...	21,780	...	...	...	178,637	...	178,637
11	...	...	...	...	...	682,170	...	682,170
12	41,883	91,353	62,292	100,471	289,170	770,194	...	770,194
13	...	...	...	...	...	359,583	...	359,583
14	2,963,081	3,275,520	1,944,140	2,379,028	1,753,231	16,306,558	...	16,306,558
15	119,007	92,047	96,314	199,869	4,268,573	8,316,775	3,196	8,319,971
16	23,912	1,866	4,631	9,838	18,029	132,151	...	132,151
17	...	...	...	...	...	722,553	...	722,553
18	...	...	...	...	84,601	147,661	2,051	149,712
19	3,147,883	3,482,566	2,107,377	2,689,206	6,413,604	27,616,282	5,247	27,621,529
20	36,169	...	...	10,000	51,849	128,662	...	128,662
21	49,007	81,777	39,875	26,619	41,093	261,135	...	261,135
22	...	160,837	...	20,000	...	180,837	1,082,605	1,263,442
23	...	...	...	...	...	1,200,961	8,001	1,208,962
24	...	...	...	...	...	17,365,788	...	17,365,788
25	*-11,521,357*	*-1,256,620*	1,402,125	*-857,078*	298,771	69,071	...	69,071
26	*-377,419*	157,625	*-448,402*	409,996	26,628	651,843	...	651,843
27	*-99,816*	*-673,688*	*-61,445*	*-254,136*	*-51,429*	891,797	...	891,797
28	...	...	...	448,582	3,529,300	3,733,896	...	3,733,896
29	155,332	*-16,144*	*-11,697*	4,647	19,279	37,845	...	37,845
30	...	...	...	...	..	215,703	...	215,703
31	...	...	...	3,289,260	2,583,500	14,292,281	...	14,292,281
32	819,333	*-468,939*	*-82,844*	1,792,422	604,220	618,941	...	618,941
33	45,919	11,944	14,612	217,577	217,167	1,184,038	188,287	1,372,325
34	*-10,978,008*	*-2,245,822*	812,349	5,051,270	7,227,436	39,061,203	188,287	39,249,490
35	.		...	...	.	...	16,093,854	16,093,854
36	12,198,014	12,536,812	10,878,662	19,221,575	27,143,101	161,317,035	22,235,913	183,552,948
37	2,100,329	1,557,728	1,081,799	3,614,038	4,503,913	17,876,244	3,835,050	21,711,294
38	14,298,343	14,094,540	11,960,461	22,835,613	31,647,014	179,193,279	26,070,963	205,264,242

No. 88.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1891-92, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	22,519,796	1,435,263	3,825,662	706,971	1
Exchange charged as Expenditure		6,937,213	...	...	...	2
Add,—Provincial Surpluses transferred to "Deposits"	3	...	25,218	89,112	42,527	3
Deduct,—Provincial Deficits charged against "Deposits"	3	*42*	...	...	...	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	*—323,014*	*—46,581*	426,461	47,876	5
						6
Exchange on Expenditure not charged to Revenue	3	379,223	...	...	...	7
TOTAL		29,513,176	1,413,900	4,341,235	797,374	8
Permanent Debt discharged—						
Sterling Debt—						
India 3½ p. c. Debentures	75	...	...	...	...	9
India 4 p. c. Stock	75	...	...	...	...	10
Oude and Rohilkund Ry. Debentures	75	...	...	...	...	11
South Indian Railway Debentures	75	...	...	...	...	12
Rupee Debt—						
4½ p. c.	75	9,650	...	...	...	13
4 p. c.	75	44,596	...	...	...	14
Stock Notes	75	...	...	...	5	15
TOTAL		54,246	...	...	5	16
Unfunded Debt—						
Special Loans	76	138	...	...	...	17
Treasury Notes	77	700	...	...	...	18
Deposits of Service Funds	78	81,513	...	...	...	19
Savings Bank Deposits	79	2,641,151	6,712	3,877	219	20
TOTAL		2,723,507	6,712	3,877	219	21
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	42	...	...	...	22
Excluded Local Funds	80	75,789	19,950	79,299	2,867	23
Political and Railway Funds	81	369,248	...	...	...	24
Departmental and Judicial Deposits	82	2,603,131	626,129	534,755	141,387	25
Advances	90	3,201,928	76,244	112,834	38,993	26
Suspense Accounts	91	78,968	1,111	5,545	727	27
Miscellaneous	93	168,751	...	...	...	28
TOTAL		6,497,857	723,434	732,433	183,974	29
Loans and Advances by Imperial Government	83	65,694	...	48,893	...	30
Loans and Advances by Provincial Governments	83A	...	30,267	1,960	340	31
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	84	...	...	...	...	32
For Expenditure	84	649,735	303,088	...	...	33
Remittances—						
Inland Money Orders	94	17,349,302	...	...	...	34
Other Departmental Accounts	94	*—3,498,105*	314,896	*—115,879*	118,955	35
Net Payments into Civil Treasuries by—						
Post Office	96	891,795	...	...	...	36
Guaranteed Railways	96	3,736,325	...	...	...	37
Net Issues from Civil Treasuries to—						
Telegraph	96	39,340	...	...	...	38
Marine	96	508	13	15,195	*—5,608*	39
Military	96	2,583,210	304,970	1,251,856	331,309	40
Public Works	96	*—3,637,076*	269,707	1,093,563	224,499	41
Remittance Account between England and India	97	132,941	2	1,258	...	42
TOTAL		17,596,240	889,588	2,245,993	669,155	43
Secretary of State's Bills paid	86	9,643,711	...	...	...	44
Total Disbursements		66,746,166	3,366,989	7,374,391	1,651,067	45
Closing Balance	87	2,941,625	734,549	1,154,657	387,864	46
GRAND TOTAL		69,687,791	4,101,538	8,529,048	2,038,931	47

SURIES of INDIA on the 31st March 1892; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1892—*continued.*

No of Item.	Bengal.	N.-W. Provinces and Oudh	Punjab.	Madras.	Bombay.	TOTAL, INDIA	ENGLAND	GRAND TOTAL
	Rx.	*Rx*	*Rx.*	*Rx.*	*Rx*	*Rx*	*£*	
1	9,009,953	5,132,604	4,844,195	9 732,493	8,797,823	66,004,760	15,974 699	81,979,459
2		...	...	.	...	6,937,213		6,937,213
3	...	21,780	...	...	...	178 637	.	178,637
4	*34,508*	...	*10,510*	*340,872*	*33 629*	*419,561*		*419,561*
5	210,634	41,649	608,655	1,271,283	10,557	2,247,520	.873 257	3,120,777
6								.
7		...	..	.	.	379,223		379,223
8	9,186,079	5,196,033	5,442,340	10,662 904	8,774,751	75,327,792	16 847,956	92,175,748
9	..	...	...	...	...	...	1,386,000	1,386,000
10	...	...	...			...	4,262	4,262
11	...	...	...	...	...	.	31 000	31,000
12	..	..	...	...	...		86,100	86,100
13		...	...	...	...	9,650	.	9,650
14	...	..	..	..	.	44,596		44,596
15	26	5	52	10	8	106		106
16	26	5	52	10	8	54,352	1,507,362	1,561,714
17	...	...	...	...	...	138	.	138
18	..	...	...	...		700		700
19	.	...	...	2,880	4,259	88,657	..	88,657
20	88,431	8,278	20,410	53,092	171,560	2 993,730	..	2,993,730
21	88,431	8,278	20,410	55,972	175,819	3,083,225	.	3,083,225
22	34,508	...	10,510	340,872	33,629	419,561	...	419,561
23	41,318	90,626	62,617	102,354	282,546	757,366	...	757,366
24		...	.	..	...	369,248	.	369,248
25	2,904,018	3,184,734	1,894,171	2,325,538	1,722,316	15,936,179	...	15,936,179
26	116,974	99,852	126,598	269,388	4,206,297	8,249,108	2,594	8,251,702
27	4,837	6,904	1,537	27,791	13,834	141,254	.	141,254
28		..		47,376	49,106	265,233	706	265 939
29	3 101,655	3,352,116	2,095,433	3,113,319	6,307,728	26,137,949	3,300	26 141,249
30	402,862	...		80,000	20,000	617,449	...	617,449
31	102,857	226,594	74,318	183,684	106,520	726 510	.	726,540
32			...		.		1,424,900	1,424,900
33	11,701	103,180	..	32 161	19,735	1,119,600	1,074,296	2,193,896
34				..	..	17,349,302	...	17,349,302
35	*-1,815,860*	1,285,230	*—292,560*	805,362	3 859,891	661,930	.	661,930
36	..	...	..	...	..	891,795	...	891,795
37		...		..	...	3,736,325		3,736,325
38		..	...	...		39,340	...	39,340
39	55,396	*—93*	...	4 500	144,900	214,811	...	214,811
40	235,172	2,464,683	3,600,039	1,496,842	2,024,200	14,292,281	...	14,292,281
41	836,358	*—437,589*	*—94,587*	1,785,173	645,859	685,907	...	685,907
42	2,148	68	1,042	22,750	10,027	171,136	1,090,523	1,261,659
43	*—686,786*	3,312,299	3,213,934	4,114,627	6,685,777	38,042,827	1,090,523	39,133,350
44	..			1,539,364	5,313,465	16,796,540	...	16,796,540
45	12,206,825	12,228,505	10,846,487	20,082,041	27,403,803	161,906,274	21,948,337	183,854,611
46	2,091,518	1,866,035	1,113,974	2,753,572	4,243,211	17,287,005	4,122,626	21,409,631
47	14,298,343	14,094,540	11,960,461	22,835,613	31,647,014	179,193,279	26,070,963	205,264,242

No. 89.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT, for the Year ended 31st March 1892.

Credit.	India, General.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	£	*Rx.*
Appropriation for the Reduction of Debt	682,170	682,170	...	682,170

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1892.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	710,397	16,298	58,831	21,460	29,347	29,945	22,125	35,498	46,235	970,136	...	970,136
Advances for Rest Camps	...	...	...	...	...	789	2,341	18	...	3,148	...	3,148
Special Advances	...	1	...	...	16,584	1,002	333	5,284	...	23,204	...	23,204
Forest Advances	24,566	57,729	57,238	14,369	22,445	60,115	38,743	80,039	97,936	453,180	...	453,180
Advances for Survey Operations	44	52	...	888	...	65	...	9,511	19,007	29,567	...	29,567
Salt and Excise Advances	...	...	...	...	...	...	...	890	1,325	2,215	...	2,215
Opium Advances	...	...	...	...	4,135	...	...	...	...	4,135	...	4,135
Stock Account—Opium	...	...	...	...	...	...	...	546	48,846	49,392	...	49,392
Advances Recoverable, Post Office	28,994	...	...	...	...	...	...	...	...	28,994	...	28,994
Advances Recoverable, Marine	12,865	...	...	...	...	...	...	...	...	12,865	..	12,865
Advances Recoverable, Military	...	...	...	...	...	...	...	17,856	...	17,856	.	17,856
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	138	...	...	...	...	138	...	138
Irrigation	...	...	...	...	5,192	...	5,295	...	...	10,487	...	10,487
PERMANENT ADVANCES—												
Permanent Advances, Civil	338	257	1,122	170	208	112	244	469	612	3,532	...	3,532
Post Office Permanent Advances	698	...	...	...	...	...	...	...	...	698	...	698
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	36,644	...	...	...	...	...	...	...	...	36,644	...	36,644
Ditto ditto, Mauritius	15,742	...	...	...	...	...	...	...	...	15,742	...	15,742
Ditto ditto, Straits Settlements	13,799	...	...	...	...	...	...	...	...	13,799	...	13,799
Berra Suspense Account	378,726	...	...	...	...	...	...	...	...	378,726	...	378,726
Account Current with Native States	20,743	1,200	...	10,449	40,658	19	27,233	49,758	35,782	185,842	...	185,842
Ditto ditto Post Office	500,186	...	...	...	...	...	...	...	...	500,186	...	500,186
COINAGE ACCOUNTS—												
Mint Certificates	1,480,122	...	...	...	...	...	...	...	3,951,283	5,431,405	...	5,431,405
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	27,347	27,347	...	27,347

Small Coin Depôt Balances	56,720	...	6,482	13,835	300	...	...	...	40,200	117,537	...	117,537
ENGLAND—												
REPAYMENT OF ADVANCES:												
Repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,917	1,917
Repayment of portion of Expenditure in England during the year 1890-91, on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,279	1,279
TOTAL	3,280,584	75,537	123,673	61,171	119,007	92,047	96,314	199,869	4,268,573	8,316,775	3,196	8,319,971
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	711,704	17,867	54,068	21,654	26,488	31,003	33,885	33,192	73,157	1,003,018	...	1,003,018
Advances for Rest Camps	...	...	...	...	...	787	2,424	...	...	3,211	...	3,211
Special Advances	..	...	...	...	23,469	1,002	278	5,875	...	30,624	...	30,624
Forest Advances	24,457	58,161	57,986	14,499	22,574	60,133	38,732	80,672	97,351	454,565	...	454,565
Advances for Survey Operations	36	..	.	1,626	...	481	...	11,245	20,398	33,786	...	33,786
Salt and Excise Advances	...	...	...	...	...	...	...	1,029	1,247	2,276	...	2,276
Opium Advances	...	...	...	...	5,783	...	...	...	...	5,783	...	5,783
Stock Account—Opium	...	...	...	...	...	...	...	426	50,625	51,051	...	51,051
Advances Recoverable, Post Office	32,161	...	...	...	...	...	...	...	...	32,161	...	32,161
Advances Recoverable, Marine	12,838	.	...	...	...	...	...	...	...	12,838	...	12,838
Advances Recoverable, Military	41,864	...	...	...	...	...	...	...	2,861	44,725	...	44,725
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	239	...	...	...	...	239	...	239
Irrigation	...	...	...	...	7,256	...	4,312	...	...	11,568	...	11,568
Carried forward	823,060	76,028	112,054	37,779	85,809	93,406	79,631	132,439	245,639	1,685,845	...	1,685,845

No. 90.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1892—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward	823,060	76,028	112,054	37,779	85,809	93,406	79,631	132,439	245,639	1,685,845	...	1,685,845
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil	249	216	780	181	746	383	996	737	833	5,121	...	5,121
Post Office Permanent Advances	696	...	...	...	...	...	...	...	...	696	...	696
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	28,486	...	...	...	...	...	...	...	...	28,486	...	28,486
Ditto ditto, Mauritius	14,108	...	...	...	...	...	...	...	...	14,108	...	14,108
Ditto ditto, Straits Settlements	13,843	...	...	...	...	...	...	...	...	13,843	...	13,843
Berar Suspense Account	368,638	...	...	...	...	...	...	...	...	368,638	...	368,638
Account Current with Native States	19,938	...	...	1,033	30,419	90	41,056	80,452	44,645	217,633	...	217,633
Ditto ditto Post Office	499,820	...	...	...	...	...	...	...	...	499,820	...	499,820
COINAGE ACCOUNTS—												
Mint Certificates	1,130,414	...	...	...	...	...	...	...	3,912,340	5,042,754	...	5,042,754
Bullion Advances for Coinage	277,644	...	...	...	...	...	...	...	...	277,644	...	277,644
Copper Coinage Account	25,032	...	...	...	...	...	...	...	2,840	27,872	...	27,872
Small Coin Depôt Balances	...	...	...	...	...	5,973	4,915	55,760	...	66,648	...	66,648
ENGLAND—												
ADVANCES REPAYABLE:												
For purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	1,917	1,917
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	677	677
TOTAL	3,201,928	76,244	112,834	38,993	116,974	99,852	126,598	269,388	4,206,297	8,249,108	2,594	8,251,702

No. 91.—SUSPENSE ACCOUNTS for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	
RECEIPTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	...	124	...	18,295	...	196	29	...	...	18,644	...	18,644
Capitalised outstandings	...	...	...	...	10,036	...	...	...	...	10,036	...	10,036
Post Office Suspense Account	171	...	...	...	...	...	...	...	...	171	...	171
Savings Bank Investment Account, P. O.	945	...	...	...	...	...	...	...	...	945	...	945
English Stores Suspense Account	...	...	...	...	16	...	...	91	...	107	...	107
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	1,743	...	...	186	...	4,660	498	7,087	...	7,087
Cheques issued, Local Funds	...	5	...	...	...	1,484	...	...	...	1,489	...	1,489
Bills of payable	262	...	...	...	...	...	...	...	...	262	...	262
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	6,744	44	622	...	8,773	...	393	4,331	15,275	36,182	...	36,182
Postal Cash Balances	32,096	...	...	...	...	...	...	...	...	32,096	...	32,096
Marine Cash Balances	421	...	...	...	...	...	...	...	...	421	...	421
Military Cash Balances	...	...	...	...	...	...	...	...	1,324	1,324	...	1,324
Public Works Cash Balances—												
Buildings and Roads	...	...	...	...	187	...	...	...	124	311	...	311
Irrigation	.	...	...	...	826	...	64	...	...	890	...	890
Railway Revenue	1,110	...	425	28	3,504	...	4,145	756	808	10,776	...	10,776
Railway Capital	1,039	8,501	1,300	...	570	...	...	...	...	11,410	...	11,410
TOTAL	42,788	8,674	4,090	18,323	23,912	1,866	4,631	9,838	18,029	132,151	...	132,151
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	13,722	...	938	...	2,189	...	...	1,873	...	18,722	...	18,722
Capitalised Outstandings	...	...	...	...	...	...	...	...	12,617	12,617	...	12,617
English Stores Suspense Account	...	...	97	...	...	...	...	...	...	97	...	97
CHEQUES AND BILLS—												
Pre-audit Cheques	...	162	...	...	2,648	...	12	...	...	2,822	...	2,822
Cheques issued, Local Funds	...	...	...	...	...	...	...	...	601	601	...	601
Bills of Exchange receivable	60,000	...	...	...	...	...	...	...	...	60,000	..	60,000
Departmental Cheques	...	...	...	...	...	...	..	...	29	29	...	29
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	...	87	...	977	...	..	...	1,064	...	1,064
Telegraph Cash Balances	1,533	...	...	...	...	...	...	...	...	1,533	...	1,533
Military Cash Balances	2,726	...	...	...	...	...	...	24,291	...	27,017	...	27,017
Public Works Cash Balances—												
Buildings and Roads	641	377	4,325	469	...	415	1,355	1,043	...	8,625	...	8,625
Irrigation	346	...	185	...	...	411	...	..	307	1,249	...	1,249
Railway Revenue	...	572	...	...	...	3,921	...	..	...	4,493	...	4,493
Railway Capital	.	...	...	171	...	1,180	170	584	280	2,385	...	2,385
TOTAL	78,968	1,111	5,545	727	4,837	6,904	1,537	27,791	13,834	141,254	...	141,254

No. 92.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the year ended 31st March 1892.

			Sterling Amount.	Amount of Exchange.	Amount of Exchange.
			£	Rx.	Rx.
Exchange brought to account.—					
On Expenditure in England		9	15,974,699		6,937,213
„ Revenue in England		5	257,919		112,004
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE			15,716,780		6,825,209
„ Expenditure in England not charged to Revenue		9	873,257		379,223
			16,590,037		7,204,432
Credited as Revenue, under the head "Exchange"		5			31,529
					7,172,903
Exchange involved in Remittances from India—	£				
On Pills and Telegraphic Transfers	16,093,854	242		6,988,958	
„ Railway Companies—Capital Account	*265,443*	101		*208,698*	
	15,828,411			6,780,260	
Remittance Account—					
Postal and Money Order Transactions	96,359	101		40,832	
East Indian Railway Advances	201,032	„		62,755	
Rajputana-Malwa Railway Advances	93,287	„		33,633	
South India Railway Advances	62,587	„		20,204	
Bengal and North Western Railway Advances	17,778	„		5,528	
Family and Miscellaneous Remittances made by means of rolls	287,991	„		105,468	
Other Transactions	143,202	„		61,490	
	902,236	„		*329,910*	
			14,926,175		6,450,350
Exchange brought to account in excess of that involved in the Remittances from India during the year			1,663,862	Whereon Exchange at average rate is	*Rx.* + 722,553

No. 93.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1892.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	62	...	...	...	...	...	...	...	...	62	...	62
Security Purchase Account	43,506	...	...	...	...	...	...	...	...	43,506	...	43,506
Exchange Investment Account	17,039	...	...	...	...	...	...	...	...	17,039	...	17,039
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	15,489	15,489	...	15,489
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	32,265	32,265	...	32,265
Government Account	107	...	...	...	...	...	...	...	...	107	...	107
Wasika Officer, Lucknow	2,346	...	...	...	...	...	...	...	...	2,346	...	2,346
London Bills Payable, Exchange	...	...	...	...	...	...	...	...	36,847	36,847	...	36,847
ENGLAND—												
Miscellaneous Deposits:— Refund of sums issued to the South Indian Railway Company for Interest, and for discharge of Principal on the purchase of the undertaking by the State, which remained unclaimed	...	...	...	...	...	...	...	...	...	...	2,051	2,051
TOTAL	63,060	...	...	...	...		...	...	84,601	147,661	2,051	149,712
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	68	...	...	...	...	...	...	...	...	68	...	68
Exchange Investment Account	15,346	...	...	...	...	...	...	...	...	15,346	...	15,346
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	16,464	16,464	...	16,464
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	32,642	32,642	...	32,642
Wasika Officer, Lucknow	797	...	...	...	...	...	...	...	...	797	...	797
London Bills Payable, Exchange	152,540	...	...	...	...	...	...	47,376	...	199,916	...	199,916
ENGLAND—												
Miscellaneous Deposits:— Portion of outstanding Principal of the South Indian Railway Company, and of outstanding Interest of the Eastern Bengal and Scinde, Punjab and Delhi Railway Companies, repaid by the Companies on the purchase of the several undertakings by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	...	...		...	...	706	706
TOTAL	168,751	...	...	...	...	...	...	47,376	49,106	265,233	706	265,939

No. 94.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1892.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MONEY ORDERS	17,365,788	..	+17,365,788	.	.	..	...		.	.	...	+17,365,788
OTHER LOCAL REMITTANCES	129,081,970	129,012,899	+13,795,109	—382,312	—1,057,614	—351,953	—11,521,357	—1,256,620	+1,402,125	—857,078	+298,771	+69,071
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Military	111,410	111,410	+13,225	..	...	...	...		...	—12,184	—1,141	
Account Current between P. W. & Telegraph, Public Works Accounts	138,297	16,423	+36,966	+8,822	+5,337	+152	+13,455	+13,385	+25,592	+7,029	+11,136	+121,874
Account Current between Post Office and Telegraph, Post Office Accounts	116,532	35,842	+80,690	...	...	...	...	..	...	...	...	+80,690
Transfers between P. W. Officers	22,544,181	22,544,181	+311,704	—40,734	—12,087	+29,930	—390,874	+144,240	—473,994	+415,151	+16,664	...
Transfers between Telegraph Officers	801	801	+31	...	...	...	..	..	...	...	—31	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	6,547	4,735	+1,812	...	...	...	...	...	...	...	...	+1,812
Account between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	745,489	298,022	+447,467	...	...	...	...	...	..	...	...	+447,467
TOTAL OTHER DEPARTMENTAL ACCOUNTS	23,663,257	23,011,414	+891,995	—31,912	—6,750	+30,082	—377,419	+157,625	—448,402	+409,996	+26,628	+651,843
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	9,371,338	8,479,541	+108,949	+426,808	+1,181,206	+315,348	—99,816	—673,688	—61,445	—254,136	—51,429	+891,797
Accounts between Civil and Guaranteed Railways, Civil Accounts	7,463,018	3,729,122	—243,986	...	...	...			.	+448,582	+3,529,300	+3,733,896
TOTAL	16,834,356	12,208,663	—135,037	+426,808	+1,181,206	+315,348	—99,816	—673,688	—61,445	+194,446	+3,477,871	+4,625,693
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Civil Accounts	709,361	671,516	—77,040	—8,303	—16,011	—12,218	+155,332	—16,144	—11,697	+4,647	+19,279	+37,845
Accounts Current between Civil and Marine, Marine Accounts	278,706	63,003	+215,703	...	...	..	...	...	...	...	..	+215,703
Accounts Current between Civil and Military, Military Accounts	15,271,717	979,436	+8,419,521	...	...	...	.	...	...	+3,289,260	+2,583,500	+14,292,281
Accounts Current between Civil and Public Works, Public Works Accounts	23,633,699	23,014,758	—3,647,872	+279,206	+1,092,867	+230,548	+819,333	—468,939	—82,844	+1,792,422	+604,220	+618,941
TOTAL	39,893,483	24,728,713	+4,910,312	+270,903	+1,076,856	+218,330	+974,665	—485,083	—94,541	+5,086,329	+3,206,999	+15,164,770
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,184,038	...	+654,473	+1,383	+18,825	+2,138	+45,919	+11,944	+14,612	+217,577	+217,167	+1,184,038

DISBURSEMENTS.												
Money Orders	...	17,349,302	−17,349,302	...	...	...	...	...	...	...	...	−17,349,302
Other Departmental Accounts—												
Account between Civil and Civil	13,680,358	13,691,586	+4,033,086	−202,801	+115,880	−118,955	+1,815,862	−1,216,136	+292,830	−861,592	−3,869,402	−11,228
Account Current between P. W. and Telegraph, Telegraph Accounts	18,105	138,858	−120,753	...	...	...	...	...	...	...	...	−120,753
Account Current between Post Office and Telegraph, Telegraph Accounts	35,844	116,527	−80,683	...	...	...	...	...	...	...	...	−80,683
Transfers between Indian and Indo-European Telegraph, Telegraph Accounts	167,382	167,382	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	4,735	6,547	−1,812	...	...	...	...	...	...	...	...	−1,812
Account between Guaranteed Railways & P. W. D., Public Works Accounts	298,039	745,493	−331,733	−112,095	−1	...	−2	−69,094	−270	+56,230	+9,511	−447,454
Total other Departmental Accounts	14,204,463	14,866,393	+3,498,105	−314,896	+115,879	−118,955	+1,815,860	−1,285,230	+292,560	−805,362	−3,859,891	−661,930
Net Payments into Civil Treasuries by Post Office and Guaranteed Railways—												
Accounts Current between Civil and Post Office, Post Office Accounts	8,557,894	9,449,689	−891,795	...	...	...	...	...	...	...	...	−891,795
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,715,526	7,451,851	−3,736,325	...	...	...	...	...	...	...	...	−3,736,325
	12,273,420	16,901,540	−4,628,120	...	...	...	...	...	...	...	...	−4,628,120
Net Issues from Civil Treasuries to Telegraph, Marine, Military, and Public Works—												
Accounts Current between Civil and Telegraph, Telegraph Accounts	670,818	710,158	−39,340	...	...	...	...	...	...	...	...	−39,340
Accounts Current between Civil and Marine, Civil Accounts	63,478	278,289	−508	−13	−15,195	+5,608	−55,396	+93	...	−4,500	−144,900	−214,811
Accounts between Civil and Military, Civil Accounts	868,263	15,160,544	−2,583,210	−304,970	−1,251,856	−331,309	−235,172	−2,464,683	−3,600,039	−1,496,842	−2,024,200	−14,292,281
Accounts between Civil and Public Works, Civil Accounts	18,252,789	18,938,696	+3,637,076	−269,707	−1,093,563	−224,499	−836,358	+437,589	+94,587	−1,785,173	−645,859	−685,907
Total	19,855,348	35,087,687	+1,014,018	−574,690	−2,360,614	−550,200	−1,126,926	−2,027,001	−3,505,452	−3,286,515	−2,814,959	−15,232,339
Remittance Account between England and India	...	171,136	−132,941	−2	−1,258	...	−2,148	−68	−1,042	−22,750	−10,927	−171,136

No. 95.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1892.

ABSTRACT.

	Net Receipts + Payments—
	Rx.
INDIA, GENERAL	+13,795,109
CENTRAL PROVINCES	—382,312
BURMA	—1,057,614
ASSAM	—351,953
BENGAL	—11,521,357
N.-W. PROVINCES AND OUDH	—1,256,620
PUNJAB	+1,402,125
MADRAS	—857,078
BOMBAY	+298,771
TOTAL	*Rx.* +69,071

No. 95.—Other Local Remittances during the Year ended 31st March 1892—*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	7,081,706	7,081,706	...	590,197	590,197	...	2,379,868	2,379,868	...
Forest Remittances	67,551	67,730	—*179*	204,524	204,371	+153	554,778	552,747	+2,031
Post Office Remittances—									
Transfers between Postal Officers	1,148,226	1,146,796	+1,430	...	...	...	..	..	...
Treasury Suspense Account	15,433,434	15,432,781	+653	...	..	..	...	...	...
Mint Remittances	1,977,423	1,977,353	+70	...	...	...		...	...
Small Coin Depôt Remittances	265,311	265,311	...	...	...	...	54,154	54,154	...
Bengal Remittances	5,039,643	5,039,643	...	...	...	..	...	..	...
Miscellaneous Remittances	73,025	73,711	—*686*	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	27,085	25,911	+1,174	54,490	56,990	—*2,500*	1,014,978	1,018,988	—*4,010*
Foreign Supply Bills	405,725	398,119	+7,606	258,185	259,985	—*1,800*	518	493	+25
Remittance Transfer Receipts since April 1873	40,998	40,498	+500	49,350	48,575	+775	208,669	209,775	—*1,106*
Foreign Remittance Transfer Receipts	427,606	409,938	+17,668	12,279	12,131	+148	80,143	71,505	+8,638
Emigrants' Remittance Receipts	3,503	3,757	—*254*	...	...	...	...	..	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	20,673,744	6,905,436	+13,768,308	182,000	557,900	—*375,900*	199,525	1,229,735	—*1,030,210*
Central Adjusting Account	564,090	565,271	—*1,181*	657	3,845	—*3,188*	19,406	52,388	—*32,982*
TOTAL	53,229,070	39,433,961	+13,795,109	1,351,682	1,733,994	—*382,312*	4,512,039	5,569,653	—*1,057,614*

No. 95.—Other Local Remittances during the Year ended 31st March 1892—*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	549,717	549,717	...	8,846,537	8,845,946	+591	5,308,206	5,308,206	...
Opium Remittances	...	...	...	873,166	890,044	*—16,878*	...	...	...
Customs Remittances	...	...	...	2,769,814	2,769,823	*—9*	...	...	...
Forest Remittances	57,370	57,378	*—8*	116,705	116,453	+252	215,512	213,194	+2,318
Small Coin Depôt Remittances	34,575	34,575	...	5,160	5,160	...	52,808	52,808	...
Judicial Remittances	...	...	...	6,293	6,293	...	...	...	...
Miscellaneous Remittances	...	...	...	6,502	5,232	+1,270	159,725	159,701	+24
REMITTANCES BY BILLS—									
Supply Bills since April 1873	52,071	52,206	*—135*	1,433,737	1,436,487	*—2,750*	213,376	186,406	+26,970
Foreign Supply Bills	439,961	435,355	+4,606	7,160	7,310	*—150*	36,399	36,445	*—46*
Remittance Transfer Receipts since April 1873	40,417	40,450	*—33*	482,599	485,651	*—3,052*	349,123	350,860	*—1,737*
Foreign Remittance Transfer Receipts	8,069	7,488	+581	25,701	25,762	*—61*	274,887	273,993	+894
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	72,740	419,878	*—347,138*	1,727,070	13,234,288	*—11,507,218*	1,140,229	2,411,502	*—1,271,273*
Central Adjusting Account	5,778	15,604	*—9,826*	18,192	11,544	+6,648	764	14,534	*—13,770*
TOTAL	1,260,698	1,612,651	*—351,953*	16,318,636	27,839,993	*—11,521,357*	7,751,029	9,007,649	*—1,256,620*

No. 95.—Other Local Remittances during the Year ended 31st March 1892—*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	4,480,538	4,480,538	...	8,710,526	8,710,526	...	14,126,250	14,126,250	...
Salt Remittances	...	...	...	1,781,526	1,773,243	+8,283	29,439	29,439	...
Customs Remittances	...	...	...	159,706	159,706	...	...	...	...
Forest Remittances	116,923	116,476	+447	299,938	295,101	+4,837	286,165	286,165	...
Mint Remittances	...	...	...	...	...	...	4,114,455	4,115,287	*—832*
Small Coin Depôt Remittances	...	...	...	...	...	...	196,447	196,447	...
Miscellaneous Remittances	780	780	...	85,081	84,750	+331	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	275,247	275,977	*—730*	51,677	53,013	*—1,336*	806,840	800,719	+6,121
Foreign Supply Bills	106,540	104,213	+2,327	1,257	1,252	+5	570,247	574,055	*—3,808*
Remittance Transfer Receipts since April 1873	299,021	300,469	*—1,448*	145,226	145,463	*—237*	302,838	296,823	+6,015
Foreign Remittance Transfer Receipts	163,702	163,793	*—91*	98,888	100,213	*—1,325*	644,150	634,564	+9,586
Emigrants' Remittance Receipts	...	...	...	2,496	2,430	+66	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,472,382	600	+1,471,782	1,796,005	2,741,532	*—945,527*	3,324,873	3,087,700	+237,173
Central Adjusting Account	4,638	74,800	*—70,162*	109,017	31,192	+77,825	95,999	51,483	+44,516
TOTAL	6,919,771	5,517,646	+1,402,125	13,241,343	14,098,421	*—857,078*	24,497,703	24,198,932	+298,771

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	117,567	71,403	+46,164	...	...	...	...	...	...	...	...	−122
Central Provinces Accounts . .	71,098	117,384	...	−46,286	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	132,278	250,104	−117,826	...	...	...	...	...	...	...	...	+97
Burma Accounts . . .	249,980	132,057	...	...	+117,923	...	...	...	...	...	...	
India and Assam—												
India Accounts	16,465	327,462	−310,997	...	..	...	...	...	...	...	...	+35
Assam Accounts . . .	327,397	16,365	...	...	...	+311,032	...	...	...	...	...	
India and Bengal—												
India Accounts	656,028	898,163	−242,135	...	...	...	...	...	...	...	...	+29
Bengal Accounts . . .	884,531	642,367	...	...	...	...	+242,164	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	1,062,569	825,753	+236,816	...	...	...	...	...	...	...	...	−11,284
N.-W. Provinces & Oudh Accounts	827,395	1,075,495	...	...	...	...	...	−248,100	...	...	...	
India and Punjab—												
India Accounts	616,933	496,572	+120,361	...	...	...	...	...	...	...	...	+66
Punjab Accounts . . .	497,040	617,335	...	...	...	...	...	...	−120,295	...	...	
India and Madras—												
India Accounts	1,189,917	211,926	+977,991	...	...	...	...	...	...	...	...	−598
Madras Accounts . . .	211,425	1,190,014	...	...	..	...	...	...	...	−978,589	...	
India and Bombay—												
India Accounts	3,507,357	184,645	+3,322,712	...	...	...	...	...	...	...	...	+13
Bombay Accounts . . .	186,097	3,508,796	...	...	...	...	...	...	...	...	−3,322,699	
Central Provinces and Burma—												
Central Provinces Accounts .	222	405	...	−183	...	...	...	...	...	...	...	+1
Burma Accounts . . .	410	226	...	...	+184	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts .	18	237	...	−219	...	...	...	...	...	...	...	...
Assam Accounts . . .	237	18	...	...	...	+219	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts .	14,438	162,815	...	−148,377	...	...	...	...	...	...	...	+16
Bengal Accounts . .	162,803	14,410	...	...	...	...	+148,393	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—												
Central Provinces Accounts . .	46,129	5,416	...	+40,713	...	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	5,416	46,129	...	...	...	...	...	−40,713	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts . .	6,008	797	...	+5,211	...	...	...	...	...	...	...	...
Punjab Accounts	797	6,008	...	...	...	...	...	...	−5,211	...	...	
Central Provinces and Madras—												
Central Provinces Accounts . .	2,174	2,256	...	−82	...	...	...	...	...	...	...	...
Madras Accounts	2,256	2,174	...	...	...	...	...	...	...	+82	...	
Central Provinces and Bombay—												
Central Provinces Accounts . .	48,807	102,385	...	−53,578	...	...	...	...	...	...	...	...
Bombay Accounts	102,385	48,807	...	...	...	...	...	...	...	...	+53,578	
Burma and Assam—												
Burma Accounts	1,855	94	...	...	+1,761	...	...	...	...	...	...	...
Assam Accounts	94	1,855	...	...	...	−1,761	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts	9,491	6,361	...	...	+3,130	...	...	...	...	...	...	+16
Bengal Accounts	6,332	9,446	...	...	...	...	−3,114	...	...	...	...	
Burma and N.-W. Provinces & Oudh—												
Burma Accounts	10,257	1,396	...	...	+8,861	...	...	...	...	...	...	−4
N.-W. Provinces & Oudh Accounts	1,397	10,262	...	...	...	...	...	−8,865	...	...	...	
Burma and Punjab—												
Burma Accounts	12,126	1,153	...	...	+10,973	...	...	...	...	...	...	...
Punjab Accounts	1,208	12,181	...	...	...	...	...	...	−10,973	...	...	
Burma and Madras—												
Burma Accounts	31,294	56,843	...	...	−25,549	...	...	...	...	...	...	...
Madras Accounts	56,843	31,294	...	...	...	...	...	...	...	+25,549	...	
Burma and Bombay—												
Burma Accounts	17,304	18,707	...	...	−1,403	...	...	...	...	...	...	...
Bombay Accounts	18,707	17,304	...	...	...	...	...	...	...	...	+1,403	
Assam and Bengal—												
Assam Accounts	14,834	452,380	...	...	...	−437,546	...	...	...	...	...	+3
Bengal Accounts	452,936	15,387	...	...	...	...	+437,549	...	...	...	...	
Assam and N.-W. Provinces & Oudh—												
Assam Accounts	5,763	847	...	...	...	+4,916	...	..	...	...	...	−2
N.-W. Provinces & Oudh Accounts	847	5,765	...	...	...	...	...	−4,918	...	...	...	
Assam and Punjab—												
Assam Accounts	2,672	1,057	...	...	...	+1,615	...	...	...	...	...	...
Punjab Accounts	1,057	2,672	...	...	...	...	...	...	−1,615	...	...	
Carried forward .	11,591,194	11,602,928	+4,033,086	−202,801	+115,880	−121,525	+824,992	−302,596	−138,094	−952,958	−3,267,718	−11,734

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*continued.*

	Credits	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay	TOTAL.
	Rx	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	11,591,194	11,602,928	+4,033,086	−202,801	+115,880	−121,525	+824,992	−302,596	−158,094	−952 958	−3,267,718	−11,734
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	732	275	...	...	...	+457	...	...	..	..	...	+1
Madras Accounts	275	731	...	...	...	...	...	...	...	−456	...	
Assam and Bombay—												
Assam Accounts	2,136	23	...	...	...	+2,113	...	...	...	...	...	...
Bombay Accounts	23	2,136	...	...	...	...	...	...	...	...	−2,113	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,051,949	67,296	..	...	...	...	+984,653	...	...	...	...	+438
N.-W Provinces & Oudh Accounts	67,327	1,051,542	...	...	...	...	...	−984,215	...	...	...	
Bengal and Punjab—												
Bengal Accounts	7,624	6,807	...	...	...	...	+817	...	...	...	...	+19
Punjab Accounts	6,983	7,781	...	...	...	...	...	...	−798	...	...	
Bengal and Madras—												
Bengal Accounts	10,583	19,732	...	...	...	...	−9,149	...	...	...	...	...
Madras Accounts	19,732	10,583	...	...	...	...	...	...	...	+9,149	...	
Bengal and Bombay—												
Bengal Accounts	16,030	1,481	...	...	...	...	+14,549	...	...	...	..	...
Bombay Accounts	1,417	15,966	...	...	...	...	...	...	...	...	−14,549	
N.-W Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	100,736	102,195	...	...	...	...	...	−1,459	.	...	...	+48
Punjab Accounts	102,243	100,736	...	...	...	...	...	..	+1,507	...	...	
N.-W Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	2,138	12,093	...	...	...	...	...	−9,955	...	...	...	...
Madras Accounts	12,093	2,138	...	...	...	...	...	...	...	+9,955	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	109,981	27,892	...	...	...	...	...	+82,089	...	...	...	...
Bombay Accounts	27,661	109,750	..	...	...	...	...	...	...	...	−82,089	
Punjab and Madras—												
Punjab Accounts	2,173	4,733	...	...	...	...	...	...	−2,560	...	...	...
Madras Accounts	4,733	2,173	...	...	...	...	...	...	...	+2,560	...	
Punjab and Bombay—												
Punjab Accounts	441,195	8,420	...	...	...	...	...	...	+432,775	...	...	...
Bombay Accounts	8,414	441,189	...	...	...	...	...	...	...	...	−432,775	

Madras and Bombay—												
Madras Accounts . . .	81,701	11,543	...	...	...	...	...	...	...	+70,158	...	...
Bombay Accounts . . .	11,285	81,443	...	...	...	...	...	...	...	...	—70,158	
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	13,680,358	13,691,586	+4,033,086	—202,801	+115,880	—118,955	+1,815,862	—1,216,136	+292,830	—861,592	—3,869,402	—11,228
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, Eastern and Western Circles—												
Eastern Circle	33,485	34,945	—1,460	...	...	...	..	...	...	.	...	+16
Western Circle	35,145	33,669	+1,476	...	...	...	...	...	...	.	...	
Military, Bengal, and Military, Madras—												
Military, Bengal . . .	14,656	4,882	+9,774	...	...	...	...	...	...	..	...	+2
Military, Madras . . .	3,393	15,165	...	...	..	...	..	...	...	—6,772	.	
Military, Bengal, and Military, Bombay—												
Military, Bengal	9,826	6,291	+3,535	...	..	...	...	...	...	...	...	...
Military, Bombay . . .	6,245	9,780	..	...	...	...	...	...	...	...	—3,535	
Military, Madras, and Military, Bombay—												
Military, Madras . . .	2,224	4,636	...	...	...	...	...	...	...	—2,412	...	—18
Military, Bombay . . .	4,436	2,042	...	...	...	...	...	...	...	...	+2,394	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY . . .	111,410	111,410	+13,325	...	...	...	...	...	...	—12,184	—1,141	...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	43,196	6,230	+30,966	...	...	...	...	...	...	...	...	—83,787
Telegraph Accounts . . .	18,105	138,858	—120,753	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	9,393	571	...	+8,822	...	...	...	...	...	...	...	+8,822
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	7,675	2,338	...	...	+5,337	...	...	...	...	...	...	+5,337
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	152	...	...	...	...	+152	...	...	...	...	...	+152
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	15,212	1,757	...	...	...	...	+13,455	...	...	...	...	+13,455
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	13,847	462	...	...	...	...	...	+13,385	...	...	...	+13,385
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	27,821	2,229	...	...	...	...	...	...	+25,592	...	...	+25,592
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	8,604	1,575	...	...	...	...	...	...	...	+7,029	...	+7,029

Public Works, Bombay, and Telegraph—												
Public Works Accounts . .	12,397	1,261	...	...	...	...	...	...	...	...	+11,136	+11,136
TOTAL ACCOUNTS CURRENT BETWEEN P. W. & TELEGRAPH. — Public Works Accounts . . .	138,297	10,423	+36,966	+8,822	+5,337	+152	+13,455	+13,385	+25,592	+7,029	+11,136	+121,874
Telegraph Accounts .	18,105	138,858	*—120,753*	...	...	...	...	...	...	...	...	*—120,753*
Net . . .	..	...	*—83,787*	+8,822	+5,337	+152	+13,455	+13,385	+25,592	+7,029	+11,136	+1,121
ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts . . .	116,532	35,842	+80,690	...	...	...	...	...	...	...	...	+7
Telegraph Accounts . . .	35,844	116,527	*—80,683*	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH. — Post Office Accounts .	116,532	35,842	+80,690	...	...	...	...	...	...	...	...	+80,690
Telegraph Accounts .	35,844	116,527	*—80,683*	...	...	...	...	...	...	...	...	*—80,683*
Net . .	..	...	+7	...	...	...	...	...	...	...	...	+7
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch . .	2,440,938	3,180,536	+1,027,411	*—14,563*	*—141,041*	*—11,473*	+12,485	*—182,320*	*—381,695*	*—771,815*	*—276,587*	*—739,598*
Irrigation Branch	1,277,623	473,309	*—29,920*	...	+89,355	...	*—40,254*	+12,086	+132,982	+698,582	*—58,517*	+804,314
Railway Revenue	7,866,660	6,093,066	+282,060	*—275,854*	*—24,156*	+732	*—292,048*	+472,862	*—280,027*	+411,919	+578,106	+873,594
Railway Capital	10,958,960	11,897,270	*—967,847*	+249,683	+63,755	+40,671	*—71,057*	*—158,388*	+54,746	+76,465	*—226,338*	*—938,310*
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	22,544,181	22,544,181	+311,704	*—40,734*	*—12,087*	+29,930	*—390,874*	+144,240	*—473,994*	+415,151	+16,664	...
TRANSFERS BETWEEN TELEGRAPH OFFICERS . . .	801	801	+31	...	...	...	...	...	...	...	*—31*	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	167,382	167,382	...	...	...	...	...	...	...	...	...	...

No. 96.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1892—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
Account between—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	4,735	6,547	—1,812	..	...	.	...	...	...	...	..	...
Telegraph Accounts . . .	6,547	4,735	+1,812	...	..	...	...	..		.	...	
Total Accounts between Guaranteed Rys. and Telegraph Department. — Guaranteed Rys. Account.	4,735	6,547	—1,812	..	...	..	..	...	..	..	...	—1,812
Telegraph Accounts.	6,547	4,735	+1,812	...	...	...	..	..	..	..	.	+1,812
Net. . . .	..	..	.	...	...	...	...	...	...	...	...	...
ACCOUNTS BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
Account between—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts .	745,489	298,022	+447,467	...	...	...	...	...	...	...	.	+115,734
Public Works Accounts . .	125,751	457,484	—331,733	...	...	..	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts . .	29,090	141,185	...	—112,095	...	...	...	...	...		...	—112,095
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts .	...	1	...	...	—1	...	...	...	...	...	...	—1
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts . .	5	7	...	...	...	...	—2	...	...	...	...	—2
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts . .	39,433	108,527	...	...	...	...	...	—69,094	...	...	...	—69,094
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts . .	21	291	...	...	...	...	...	..	—270	...	...	—270
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts . .	56,367	137	...	...	...	...	...	...	...	+56,230	...	+56,230
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts . .	47,372	37,861	...	...	...	...	...	...	...	...	+9,511	+9,511
Total Accounts between Guaranteed Rys. & P. W. Dept. — Guaranteed Rys. Accounts . .	745,489	298,022	+447,467	...	...	...	...	...	...	...	...	+447,467
P. W. Accounts .	298,039	745,493	—331,733	—112,095	—1	...	—2	—69,094	—270	+56,230	+9,511	—447,454
Net . . .	...	...	+115,734	—112,095	—1	...	—2	—69,094	—270	+56,230	+9,511	+13

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,271,177	1,162,228	+108,949	...	...	...	...	...	...	...	...	...
Post Office Accounts	1,168,161	1,277,110	−108,949	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	458,989	32,181	...	+426,808	...	...	...	...	...	...	...	...
Post Office Accounts	32,181	458,989	−426,808	...	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	1,232,316	51,110	...	...	+1,181,206	...	...	...	...	...	...	...
Post Office Accounts	51,121	1,232,327	−1,181,206	...	...	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	373,797	58,449	...	...	...	+315,348	...	...	...	...	...	...
Post Office Accounts	58,464	373,812	−315,348	...	...	...	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	2,131,458	2,231,274	...	...	...	...	−99,816	...	...	...	...	...
Post Office Accounts	2,231,015	2,131,199	+99,816	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh and Pos Office—												
Civil Accounts	1,045,685	1,719,373	...	...	...	...	...	−673,688	...	...	...	+2
Post Office Accounts	1,719,280	1,045,590	+673,690	...	...	...	...	...	...	...	...	
Punjab and Post Office—												
Civil Accounts	804,460	865,905	...	...	...	...	...	...	−61,445	...	...	...
Post Office Accounts	865,854	804,409	+61,445	...	...	...	...	...	...	...	...	
Madras and Post Office—												
Civil Accounts	1,017,433	1,271,569	...	...	...	...	...	...	...	−254,136	...	...
Post Office Accounts	1,271,563	1,017,427	+254,136	...	...	...	...	...	...	...	...	
Bombay and Post Office—												
Civil Accounts	1,036,023	1,087,452	...	...	...	...	...	...	...	...	−51,429	...
Post Office Accounts	1,160,255	1,108,826	+51,429	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. — Civil Accounts	9,371,338	8,479,541	+108,949	+426,808	+1,181,206	+315,348	−99,816	−673,688	−61,445	−254,136	−51,429	+891,797
Post Office Accounts	8,557,894	9,449,689	−891,795	...	...	...	...	...	...	...	...	−891,795
Net	...	...	−782,846	+426,808	+1,181,206	+315,348	−99,816	−673,688	−61,445	−254,136	−51,429	+2

No. 96.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1892—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
Account between—												
India and Telegraph—												
Civil Accounts	88,576	165,616	−77,040	...	...	...	...	...	...	...	...	−439
Telegraph Accounts	165,161	88,560	+76,601	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	3,394	11,697	...	−8,303	...	...	...	...	...	...	...	−50
Telegraph Accounts	11,697	3,444	+8,253	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	77,042	93,053	...	...	−16,011	...	...	...	...	...	...	−1
Telegraph Accounts	92,762	76,752	+16,010	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	11,829	24,047	...	...	...	−12,218	...	...	...	...	...	−1,151
Telegraph Accounts	24,200	13,133	+11,067	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	192,406	37,074	...	...	...	...	+155,332	...	...	...	...	+43
Telegraph Accounts	36,915	192,204	−155,289	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	19,993	36,137	...	...	...	...	...	−16,144	...	...	...	...
Telegraph Accounts	36,113	19,969	+16,144	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	32,641	44,338	...	...	...	...	...	...	−11,697	...	...	+11
Telegraph Accounts	44,343	32,635	+11,708	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	75,306	70,659	...	...	...	...	...	...	...	+4,647	...	−45
Telegraph Accounts	70,627	75,319	−4,692	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	208,174	188,895	...	...	...	...	...	...	...	...	+19,279	+137
Telegraph Accounts	189,000	208,142	−19,142	...	...	...	...	...	...	...	...	
Total Accounts Current between Civil and Telegraph. Civil Accounts	709,361	671,516	−77,040	−8,303	−16,011	−12,218	+155,332	−16,144	−11,697	+4,647	+19,279	+37,845
Telegraph Accounts	670,818	710,158	−39,340	...	...	...	...	...	...	...	...	−39,340
Net	...	...	−116,380	−8,303	−16,011	−12,218	+155,332	−16,144	−11,697	+4,647	+19,279	−1,495

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	11,371	11,879	−508	...	...	...	...	...	...	...	...	−52
Marine Accounts	11,789	11,333	+456	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	...	13	...	−13	...	...	...	...	...	...	...	−24
Marine Accounts	13	24	−11	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	13,348	28,543	...	...	−15,195	...	...	...	...	...	...	+15
Marine Accounts	28,480	13,270	+15,210	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	5,682	74	...	...	...	+5,608	...	...	...	...	...	...
Marine Accounts	74	5,682	−5,608	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	22,636	78,032	...	...	...	...	−55,396	...	...	...	...	+1,406
Marine Accounts	78,370	21,568	+56,802	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Marine—												
Civil Accounts	93	...	...	...	...	...	...	+93	...	...	...	...
Marine Accounts	...	93	−93	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	1,972	6,472	...	...	...	...	...	...	...	−4,500	...	−514
Marine Accounts	6,567	2,581	+3,986	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	8,376	153,276	...	...	...	...	...	...	...	...	−144,900	+61
Marine Accounts	153,413	8,452	+144,961	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Civil Accounts	63,478	278,289	−508	−13	−15,195	+5,608	−55,396	+93	...	−4,500	−144,900	−214,811
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Marine Accounts	278,706	63,003	+215,703	...	...	...	...	...	...	...	...	+215,703
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Net	...	...	+215,195	−13	−15,195	+5,608	−55,396	+93	...	−4,500	−144,900	+892

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892 —*continued.*

	Credits.	Debits.	India, General	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	176,519	1,829,050	*−1,652,531*	...	...	...	...	...	...	...	...	*−27,218*
Military Accounts . . .	1,836,411	211,098	+1,625,313	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	6,083	131,166	...	*−125,083*	...	...	...	...	...	...	...	+109
Military Accounts . . .	133,071	7,879	+125,192	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	5,464	19,145	...	...	*−13,681*	...	...	...	...	...	...	*−91*
Military Accounts . . .	20,738	7,148	+13,590	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	36,640	363,471	...	...	...	*−326,831*	...	...	...	...	...	*−435*
Military Accounts . . .	366,959	40,563	+326,396	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	51,907	282,498	...	...	...	...	*−230,591*	...	...	...	...	+3,398
Military Accounts . . .	278,872	44,883	+233,989	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	83,098	2,539,258	...	...	...	...	...	*−2,456,160*	...	...	...	+18,800
Military Accounts . . .	2,568,601	93,641	+2,474,960	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	89,669	3,688,155	...	...	...	...	...	...	*−3,598,486*	...	...	+5,427
Military Accounts . . .	3,724,155	120,242	+3,603,913	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	209	607	...	...	...	...	...	...	...	*−398*	...	*−22*
Military Accounts . . .	610	234	+376	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	3,144	18,903	...	...	...	...	...	...	...	...	*−15,759*	+33
Military Accounts . . .	18,208	2,416	+15,792	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	35,435	451,225	*−415,790*	...	...	...	...	...	...	...	...	*−299*
Military Accounts . . .	453,510	38,019	...	...	...	...	...	...	...	+415,491	...	
Central Provinces and Military, Madras—												
Civil Accounts	838	30,181	...	*−29,343*	...	...	...	...	...	...	...	*−3*
Military Accounts . . .	30,214	874	...	...	...	...	...	...	...	+29,340	...	

Burma and Military, Madras—												
Civil Accounts	65,603	1,296,175	...	...	−1,230,572	...	...	...	...	...	...	−20,077
Military Accounts	1,300,309	89,814	...	...	...	...	...	...	...	+1,210,495	...	
Assam and Military, Madras—												
Civil Accounts	15	4,493	...	...	...	−4,478	...	...	...	...	...	+10
Military Accounts	4,493	5	...	...	...	...	...	...	...	+4,488	...	
Bengal and Military, Madras—												
Civil Accounts	902	5,438	...	...	...	...	−4,536	...	...	...	...	+4
Military Accounts	5,383	843	...	...	...	...	...	...	...	+4,540	...	
N.-W. P. & Oudh and Military, Madras—												
Civil Accounts	17	3,157	...	...	...	...	...	−3,140	...	...	...	−550
Military Accounts	2,668	78	...	...	...	...	...	...	...	+2,590	...	
Punjab and Military, Madras—												
Civil Accounts	64	1,868	...	...	...	...	...	...	−1,804	...	...	−215
Military Accounts	2,021	432	...	...	...	...	...	...	...	+1,589	...	
Madras and Military, Madras—												
Civil Accounts	90,288	1,583,873	...	...	...	...	...	...	...	−1,493,585	...	+20,992
Military Accounts	1,608,809	94,232	...	...	...	...	...	...	...	+1,514,577	...	
Bombay and Military, Madras—												
Civil Accounts	2,099	108,112	...	...	...	...	...	...	...	...	−106,013	+137
Military Accounts	108,784	2,634	...	...	...	...	...	...	...	+106,150	...	
India and Military, Bombay—												
Civil Accounts	83,365	598,254	−514,889	...	...	...	...	...	...	...	...	−111
Military Accounts	601,290	86,512	...	...	...	...	...	...	...	...	+514,778	
Central Provinces and Military, Bombay—												
Civil Accounts	6,833	157,377	...	−150,544	...	...	...	...	...	...	...	−49
Military Accounts	157,384	6,889	...	...	...	...	...	...	...	...	+150,495	
Burma and Military, Bombay—												
Civil Accounts	399	8,002	...	...	−7,603	...	...	...	...	...	...	...
Military Accounts	7,980	377	...	...	...	...	...	...	...	...	+7,603	
Bengal and Military, Bombay—												
Civil Accounts	39	84	...	...	...	...	−45	...	...	...	...	...
Military Accounts	98	53	...	...	...	...	...	...	...	...	+45	
N.-W. P. & Oudh and Military, Bombay—												
Civil Accounts	113	5,496	...	...	...	...	...	−5,383	...	...	...	...
Military Accounts	5,493	110	...	...	...	...	...	...	...	...	+5,383	
Punjab and Military, Bombay—												
Civil Accounts	271	20	...	...	...	...	...	...	+251	...	...	...
Military Accounts	20	271	...	...	...	...	...	...	...	...	−251	
Madras and Military, Bombay—												
Civil Accounts	74	2,933	...	...	...	...	...	...	...	−2,859	...	+7
Military Accounts	2,935	69	...	...	...	...	...	...	...	...	+2,866	
Bombay and Military, Bombay—												
Civil Accounts	129,175	2,031,603	...	...	...	...	...	...	...	...	−1,902,428	+153
Military Accounts	2,032,701	130,120	...	...	...	...	...	...	...	...	+1,902,581	
Total Accounts Current between Civil and Military. — Civil Accounts	868,263	15,160,544	−2,583,210	−304,970	−1,251,856	−331,309	−235,172	−2,464,683	−3,600,039	−1,496,842	−2,024,200	−14,292,281
Military Accounts	15,271,717	979,436	+8,419,521	...	...	...	...	...	...	+3,289,260	+2,583,500	+14,292,281
Net	...	...	+5,836,311	−304,970	−1,251,856	−331,309	−235,172	−2,464,683	−3,600,039	+1,792,418	+559,300	...

No. 96.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1892—*concluded.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	6,227,518	2,590,442	+3,637,076	...	...	...	...	...	...	...	...	−10,796
P. W. Accounts	4,751,636	8,399,508	−3,647,872	...	...	...	...	...	...	...	...	
C. Provinces and P. W. Dept.—												
Civil Accounts	500,973	770,680	...	−269,707	..	...	...	...	...	...	...	+9,499
P. W. Accounts	925,817	646,611	...	+279,206	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	687,245	1,780,808	...	...	−1,093,563	...	...	...		...	...	−696
P. W. Accounts	1,780,090	687,223	...	...	+1,092,867	...	...	...		...	...	
Assam and P. W. Dept.—												
Civil Accounts	19,131	243,630	...	...	...	−224,499	...	...	...	...	...	+6,049
P. W. Accounts	249,455	18,907	...	...	...	+230,548	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	1,808,257	2,644,615	...	...	...	...	−836,358	...	...	...	...	−17,025
P. W. Accounts	3,238,876	2,419,543	...	...	...	...	+819,333	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	2,862,300	2,424,711	...	...	...	...	...	+437,589	...	...	...	−31,350
P. W. Accounts	2,410,687	2,879,626	...	...	...	...	...	−468,939	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	3,088,651	2,994,064	...	...	...	...	...	...	+94,587	...	...	+11,743
P. W. Accounts	4,803,051	4,885,895	...	...	...	...	...	...	− 82,844	...	...	
Madras and P. W. Dept.—												
Civil Accounts	959,215	2,744,388	...	...	...	...	...	...	...	−1,785,173	...	+7,249
P. W. Accounts	2,788,968	996,546	...	...	...	...	...	...	...	+1,792,422	...	

Bombay and P. W. Dept.—												
Civil Accounts	2,099,499	2,745,358	...	...	...	...	...	...	...	...	−645,859	−41,639
P. W. Accounts	2,685,119	2,080,899	...	...	...	...	...	...	...	...	+604,220	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	18,252,789	18,938,696	+3,637,076	−269,707	−1,093,563	−224,499	−836,358	+437,589	+94,587	−1,785,173	−645,859	−685,907
P. W. Accts.	23,633,699	23,014,758	−3,647,872	+279,206	+1,092,867	+230,548	+819,333	−468,939	−82,844	+1,792,422	+604,220	+618,941
Net	...	...	−10,796	+9,499	−696	+6,049	−17,025	−31,350	+11,743	+7,249	−41,639	−66,966
ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	11,167	255,153	−243,986	...	...	...	...	...	...	...	...	−3,980,311
Guaranteed Railways Accounts	3,715,526	7,451,851	−3,736,325	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	984,309	535,727	...	...	...	...	...	...	...	+448,582	...	+448,582
Bombay and Guaranteed Railways—												
Civil Accounts	6,467,542	2,938,242	...	...	...	...	...	...	...	...	+3,529,300	+3,529,300
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	7,463,018	3,729,122	−243,986	...	...	...	...	...	...	+448,582	+3,529,300	+3,733,896
Guaranteed Railways Accounts	3,715,526	7,451,851	−3,736,325	...	...	...	...	...	...	...	...	−3,736,325
Net	...	...	−3,980,311	...	...	...	...	...	...	+448,582	+3,529,300	−2,429

No. 97.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1892.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*£*	
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Military	...	...	...	...	...	...	...	...	34	34	...	34
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	10	...	...	...	...	...	...	18	...	28	...	28
Enlistment of Natives in India for service in the Colonies	63	...	...	...	...	...	...	...	...	63	...	63
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	92,488	92,488	...	92,488
Little Basses' Light Vessel dues	...	...	3,251	...	9,228	...	...	922	2,505	15,906	...	15,906
Balances of Shipping Masters' Accounts	...	...	177	...	1,631	...	...	195	324	2,327	...	2,327
Miscellaneous—												
Civil	6	...	512	...	183	...	...	10	12	723	...	723
Military	819	...	...	...	...	...	...	85	1,181	2,085	...	2,085
Marine	89	...	...	...	...	...	...	...	...	89	...	89
TOTAL	987	...	3,940	...	11,042	...	...	1,230	96,544	113,743	...	113,743
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	1,593	...	...	...	...	1,593	...	1,593
Military	196,193	...	...	...	...	...	...	81,340	79,541	357,074	...	357,074
Public Works	(a)3,603	...	...	...	...	...	...	...	...	3,603	...	3,603
Family Allotments—												
Civil	64	...	...	...	...	...	...	...	...	64	...	64
Military	18	...	...	...	...	...	...	52	107	177	...	177
Public Works	327	18	12	...	165	...	1,196	35	...	1,753	...	1,753
Marine	149	...	...	...	...	...	...	...	...	149	...	149
Remittances by Administrators General	103,782	...	...	...	...	...	...	...	...	103,782	...	103,782
East Indian Railway Company: Advances in England for purchase of Stores, &c.	201,032	...	...	...	...	...	...	...	...	201,032	...	201,032

Rajputana-Malwa Railway: Do. do. do.	93,287	...	...	...	...	...	...	...	...	93,287	...	93,287
South Indian Railway Do. do. do.	...	...	...	...	...	...	...	65,087	...	65,087	...	65,087
Bengal and North-Western and Tirhoot Railways: Do. do. do.	...	...	...	...	17,778	...	...	...	...	17,778	...	17,778
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	3,143	63	2,166	1,232	2,766	750	1,236	45,267	13,841	70,464	...	70,464
Public Works	...	1,302	12,565	906	12,528	10,661	11,820	19,742	23,946	93,470	...	93,470
Bills drawn by the Mission to the Court of Persia	29,000	...	...	...	...	...	...	...	...	29,000	...	29,000
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	22,462	...	142	...	47	334	383	2,308	2,045	27,721	...	27,721
Public Works	...	...	...	...	...	38	...	...	...	38	...	38
Stamps on Military Commissions	63	...	...	...	...	...	...	25	20	108	...	108
Miscellaneous—												
Civil	205	...	...	...	...	85	...	2,104	987	3,381	...	3,381
Military	158	...	...	...	...	...	...	387	136	681	...	681
Public Works	...		...	...	...	76	22	...	...	53	...	53
TOTAL	653,466	1,383	14,885	2,138	34,877	11,944	14,612	216,347	120,623	1,070,295	...	1,070,295
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	106,138	106,138
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	23,281	23,281
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	999	999
Defence Works at Aden	...	...	...	...	...	...	...	...	...	...	10,594	10,594
Miscellaneous	...	...	...	...	...	...	...	...	...	...	17,620	17,620
TOTAL	...	...	...	...	...	...	...	...	...	...	158,632	158,632
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	61	61
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	21,737	21,737
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	1,143	1,143
Rajputana-Malwa Railway: Do.	...	...	...	...	...	...	...	...	...	...	134	134
South Indian Railway Company: Do.	...	...	...	...	...	...	...	...	...	...	1,253	1,253
Bengal and North Western Railway Company:	...	...	...	...	...	...	...	...	...	...	203	203
Miscellaneous	...	...	...	...	...	...	...	...	...	...	5,124	5,124
TOTAL	...	...	...	...	...	...	...	...	...	...	29,655	29,655
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	654,473	1,383	18,825	2,138	45,919	11,944	14,612	217,577	217,167	1,184,038	188,287	1,372,325

(a) Family Remittances of Officers of the Indo-European Telegraph Department.

No. 97.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1892—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	78,347	...	...	...	...	...	...	9,250	...	87,597	...	87,597
Military	...	...	...	...	...	...	...	...	110	110	...	110
Marine	19,179	...	...	...	...	...	...	...	...	19,179	...	19,179
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	8,385	...	...	...	...	...	...	10,842	4,045	23,272	...	23,272
Ditto ditto to retired Hong-Kong Police	...	...	...	...	37	64	934	55	16	1,106	...	1,106
Enlistment of Natives of India for service in the Colonies	11,760	...	...	...	...	...	..	639	32	12,431	...	12 431
Little Basses' Light Vessel dues	...	...	...	...	107	...	...	36	...	143	...	143
Balances of Shipping Masters' Accounts	...	..	32	...	...	...	...	52	140	224	...	224
Defence Works at Aden	6,153	...	..	...	...	...	...	...	...	6,153	...	6,153
Miscellaneous—												
Civil	351	...	52	...	40	...	...	101	164	708	...	708
Military	7,100	...	...	...	...	...	...	1,131	4,482	12,713	...	12,713
Marine	402	...	...	...	..	...	...	...	...	402	...	402
TOTAL	131,677	...	84	...	184	64	934	22,106	8,989	164,038	...	164,038
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	37	...	...	...	...	...	...	12	18	67	...	67
Family Allotments—												
Civil	4	..	...	...	...	...	...	...	...	4	...	4
Military	...	...	...	...	...	...	...	...	7	7	...	7
Remittances by Administrators-General	32	...	...	...	...	...	...	...	...	32	...	32
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	...	...	...	...	...	...	...	...	1,163	1,163	...	1,163
Stamps on Military Commissions	1	...		...	...	...	...	5	...	6	...	6
Miscellaneous—												
Civil	679	2	1,131	...	1,964	4	29	575	18	4,402	...	4,402
Military	140	...	...	...	...	...	...	52	231	423	...	423
Public Works	288	...	43	...	...	...	79	...	501	911	...	911

Marine	83	...	...	...	...	...	...	...	...	83	...	83
TOTAL	1,264	2	1,174	...	1,964	4	108	644	1,938	7,098	...	7,098
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT —												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	96,359	96,359
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	15,928	15,928
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	..	...	1,666	1,666
Expeditions to Egypt	...	...	...	...	...	.	...	...	...	...	4	4
Miscellaneous	...	...	...	...	...	...	...	...	...	...	403	403
TOTAL	...	..	...	...	...	...	...	...	...	...	114,360	114,360
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls	..	...	...	...	...	...	...	...	...	...	288,052	288,052
Family Allotments	...	...	...	...	...	...	...	...	...	...	5,446	5,446
Remittances by Administrators General	...	...	...	...	...	...	..	...	...	...	89,045	89,045
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	202,175	202,175
Rajputana-Malwa Railway: Do. do do	..	...	...	...	...	...	...	...	...	...	93,421	93,421
South Indian Railway Company: Do. do	...	...	...	...	...	...	..	...	...	...	63,840	63,840
Bengal and North-Western Railway: Do do.	...	...	...	...	...	...	...	...	...	...	17,981	17,981
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	153,538	153,538
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	28,000	28,000
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c	...	...	...	.	...	...	...	...	...	...	27,659	27,659
Miscellaneous	...	...	...	...	...	...	.	..	...	...	7,006	7,006
TOTAL	...	...	...	...	...	...	...	...	...	...	976,163	976,163
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	132,941	2	1,258	...	2,148	68	1,042	22,750	10,927	171,136	1,090,523	1,261,659

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1891-92.

N B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of EXCLUDED LOCAL FUNDS,

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—						
Income from Land, the property of the Funds	23,035	3,833	81,703	118	24,386	133,075
STAMPS—						
Sale of Stamps	...	370	...	...	...	370
EXCISE—						
License Fees and Duties	11	3,914	...	...	12,593	16,518
PROVINCIAL RATES—						
Rates and Cesses on Lands	371	607	...	...	295	1,273
Miscellaneous	891	...	9,402	...	155	10,448
ASSESSED TAXES—						
Taxes upon Houses	14,076	35,200	...	...	...	49,276
Licenses on Trades and Professions	1,107	317	9	...	...	1,433
Chowkidari Tax	4,255	1,120	...	...	...	5,375
Octroi	56,898	4,219	...	...	...	61,117
Miscellaneous (including Taxes on Horses and Carriages)	3,344	1,199	...	...	...	4,543
REGISTRATION—						
Fees and Miscellaneous	...	16	70	...	109	195
POLICE—						
Fees, Fines, and Forfeitures	3,234	1,176	...	...	8,737	13,147
Unclaimed Property	65	16	...	...	...	81
Miscellaneous (including Cattle-pound receipts)	2,233	1,022	...	...	1,113	4,368
MARINE—						
Hire of Vessels	...	...	3,845	666	568	5,079
Sale-proceeds of Vessels and Stores	...	...	66	2,393	...	2,459
Pilotage Receipts	...	...	19,880	49,341	...	69,221
Other Fees and Dues	...	...	523,185	256,623	9,034	788,842
EDUCATION—						
School-fees	124	391	...	...	22,975	23,490
Miscellaneous	...	752	...	...	2,552	3,304
MEDICAL—						
Hospital Receipts (including sale of Medicines)	161	162	...	...	...	323
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	2,346	1,030	...	...	...	3,376
Public Exhibitions and Fairs	...	226	...	...	...	226
Sanitation—						
Conservancy Tax and Fees	11,909	1,429	800	...	...	14,138
Sales of Manure, &c.	4,306	831	534	...	...	5,671
Water-supply—						
Sale of Water	468	...	5,781	3,638	...	9,887
Other Receipts	766	...	...	...	...	766
INTEREST—						
Interest on Government Securities and other Investments	580	1,447	13,845	4,460	11,443	31,775
SUPERANNUATION—						
Contributions towards Pensions, &c.	...	...	...	3	...	3
MISCELLANEOUS—						
Sales of old Materials	170	19	295	516	7	1,007
Sales of Land and Houses	58	595	18,406	...	...	19,059
Contributions (including Grants-in-aid from Government)	17,367	2,713	1,321	3,949	11,219	36,569
Rents of Houses	4,120	10,035	73,024	405	405	87,989
Sales of Fruit, Grass, &c.	15,897	559	...	...	73	16,529
Miscellaneous	10,092	5,046	191,625	2,275	6,503	215,541
PUBLIC WORKS—						
Tolls and Ferries	145	393	3,564	6	12,931	17,239
Miscellaneous	299	306	29,374	134	11,492	41,665
	178,328	79,203	976,729	324,527	136,590	1,695,377
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	410,000	11,377	...	421,377
Sale-proceeds of Investments	...	...	7,054	35,871	21,077	64,002
Other Deposits and Advances	467	650	24,715	13,543	381	39,756
TOTAL RECEIPTS . Rx.	178,795	79,853	1,418,498	385,318	158,048	2,220,512
OPENING BALANCE . Rx.	44,202	(a)24,973	259,152	(a)151,088	43,579	522,994
GRAND TOTAL . Rx.	222,997	104,826	1,677,650	536,406	201,627	2,743,506

(a) The difference between this and the corresponding closing balance in last year's account is explained in the detailed accounts.

for the Year ended 31st March 1892.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Interest—						
Interest on Debt	483	...	270,032	15,874	746	287,135
Refunds—						
Refunds of Taxes	8,621	7	...	304	...	8,932
Miscellaneous Refunds	664	263	422	1,851	957	4,157
Charges of Collection of Revenue—						
Excise Establishments	5	...	...	...	339	344
Rate and Cess Collecting Establishments	2,672	2,140	34,636	16,512	...	55,960
Other Collecting Establishments	1,959	1,098	2,286	...	6,191	11,534
General Administration—						
Establishments engaged in General Management and Accounts	9,919	2,626	58,301	9,286	4,669	84,801
Contributions towards Establishment in Government Offices	469	1,451	375	504	299	3,098
Law and Justice—						
Criminal Courts	...	169	...	...	...	169
Jails	6	62	...	...	...	68
Police—						
Executive Force	26,441	19,280	8,038	120	9,977	63,856
Miscellaneous (including Cattle-pounds)	728	1,210	...	2,618	846	5,402
Marine—						
Dockyard and Port Establishments	...	...	54,780	70,615	3,896	129,291
Pilotage Establishments	...	...	12,346	44,341	...	56,687
Ship and Boat Establishments	...	...	26,631	13,558	2,278	42,467
Light-houses and Light-ships	...	...	25,997	6,701	...	32,698
Building, Purchase, and Repair of Ships	...	...	11,846	15,715	1,263	28,824
Miscellaneous	...	...	8,701	26,930	657	36,288
Education—						
Inspection	...	161	...	...	30	191
Colleges and Schools	260	2,534	...	...	28,142	30,936
Scholarships and Prizes	...	36	...	...	1,729	1,765
Grants-in-aid	600	1,581	...	...	170	2,351
Miscellaneous	...	...	...	...	509	509
Medical—						
Professional Establishment	1,182	153	121	518	24	1,998
Hospitals and Dispensaries	12,262	2,438	2,059	61	3,373	20,193
Vaccination	607	870	...	...	...	1,477
Minor Departments—						
Public Gardens (Establishment and other charges)	8,178	1,942	...	...	...	10,120
Cemeteries (Establishment and other charges)	674	15	...	...	...	689
Public Fairs and Exhibitions	...	31	...	...	...	31
Conservancy (Establishment and other charges)	58,285	15,467	2,489	—	1,136	77,377
Water-supply (Establishment and other charges)	3,417	1,881	3,812	...	...	9,110
Statistical Establishments	171	113	34	...	...	318
Superannuation—						
Pensions and Gratuities	71	92	2,473	1,354	1,122	5,112
Miscellaneous—						
Rents, Rates, and Taxes	265	2	46,093	15	406	46,781
Petty Establishments	4,345	3,005	61	186	624	8,221
Miscellaneous	6,415	4,173	231,688	3,802	37,030	283,108
Public Works—						
Supervising Establishment, Tools and Plant	410	507	7,416	9,390	67	17,790
Stock not chargeable to any particular work	...	...	821	2,665	...	3,486
Original Works—						
Buildings	5,836	1,609	33,269	19,217	13,322	73,253
Roads	539	319	64	202	...	1,124
Port Appliances	...	..	6,124	32,646	...	38,770
Other Works	3,343	1,869	404,317	15,659	951	426,139
Maintenance and Repairs—						
Buildings	2,368	1 997	1,354	4,091	258	10,068
Roads	7,002	1,595	9,245	2,962	7,436	28,240
Port Appliances	5,962	46	44,662	3,736	...	54,406
Other Works	1,415	205	16,070	4,203	1,150	23,043
Petty Construction and Repairs	1,037	6,818	2,669	128	449	11,101
	176,611	77,765	1,349,232	325,764	130,046	2,039,418
Deposits and Advances—						
Repayment of Loans from Government	1,037	...	39,394	3,482	...	43,913
Repayment of Loans from the Public	...	...	...	9,078	...	9,078
Investment in Government Securities or otherwise	971	...	19,322	45,031	24,413	89,737
Stock Account	...	...	748	...	...	748
Other Deposits and Advances	407	2,062	18,236	33,482	878	55,065
Total Disbursements . Rx.	179,026	79,827	1,406,932	416,837	155,337	2,237,959
Closing Balance . Rx.	43,971	24,999	270,718	119,569	46,290	505,547
GRAND TOTAL . Rx.	222,997	104,826	1,677,650	536,406	201,627	2,743,506

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1892.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from Land, the property of the Funds	1,416	1,557	716	5	313	9,216	8,522	...	1,290	23,035
EXCISE—										
License Fees and Duties	11	...	...	...	...	...	...	...	...	11
PROVINCIAL RATES—										
Rates and Cesses on Lands	360	...	...	...	...	4	...	...	7	371
Miscellaneous	...	...	...	...	...	...	...	...	891	891
ASSESSED TAXES—										
Taxes upon Houses	...	...	2,145	138	1,474	2,206	3,698	510	3,905	14,076
Licenses on Trades and Professions	264	35	...	...	...	629	38	141	...	1,107
Chowkidari Tax	1,872	31	...	...	38	1,633	681	...	...	4,255
Octroi	12,718	12,552	...	...	...	5,746	19,333	...	6,549	56,898
Miscellaneous (including Taxes on Horses and Carriages)	1,371	43	168	16	208	383	467	212	476	3,344
POLICE—										
Fees, Fines, and Forfeitures	403	62	589	5	135	632	855	43	510	3,234
Unclaimed Property	...	...	26	...	...	13	...	...	26	65
Miscellaneous (including Cattle-pound receipts)	187	243	142	234	179	651	326	92	179	2,233
EDUCATION—										
School-fees	...	...	...	...	...	...	...	...	124	124
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	48	...	...	...	110	...	...	3	161
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	280	203	630	...	...	408	597	...	228	2,346
Sanitation—										
Conservancy Tax and Fees	97	1,115	1,102	21	263	3,316	366	126	5,503	11,909
Sales of Manure, &c.	177	148	...	...	...	659	661	22	2,639	4,306
Water-supply—										
Sale of Water	19	...	...	...	...	...	414	...	35	468
Other Receipts	579	24	115	37	...	11	...	...	...	766
INTEREST—										
Interest on Government Securities and other Investments	203	...	...	...	...	289	...	...	88	580
MISCELLANEOUS—										
Sales of old Materials	18	...	12	...	10	66	58	...	6	170
Sales of Land and Houses	27	3	2	...	...	...	...	...	26	58
Contributions (including Grants-in-aid from Government)	3,756	452	6,231	324	651	2,118	2,590	181	1,064	17,367
Rents of Houses	1,212	298	812	...	40	96	179	...	1,483	4,120
Sales of Fruit, Grass, &c.	824	1,072	171	64	666	6,245	5,057	378	1,420	15,897
Miscellaneous	1,055	506	1,355	13	1,102	3,182	2,312	95	472	10,092
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	145	...	...	...	...	145
Miscellaneous	11	20	84	...	...	..	150	...	34	299
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	16	25	25	...	...	128	68	...	205	467
TOTAL RECEIPTS . *Rx.*	26,876	18,437	14,325	857	5,224	37,741	46,372	1,800	27,163	178,795
OPENING BALANCE . *Rx.*	7,347	3,990	1,566	138	1,028	11,548	10,321	238	8,026	44,202
GRAND TOTAL . *Rx.*	34,223	22,427	15,891	995	6,252	49,289	56,693	2,038	35,189	222,997

Disbursements.										
INTEREST—										
Interest on Debt	...	...	...	...	...	...	...	...	483	483
REFUNDS—										
Refunds of Taxes	1,972	5,335	5	...	5	91	992	58	163	8,621
Miscellaneous Refunds	46	23	3	15	293	107	169	...	8	664
CHARGES OF COLLECTION OF REVENUE—										
Excise Establishments	...	...	...	...	...	5	...	...	...	5
Rate and Cess Collecting Establishments	136	...	218	...	94	378	1,446	175	225	2,672
Other Collecting Establishments	688	728	29	2	26	185	146	...	155	1,959
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	1,182	536	794	67	409	2,348	2,803	139	1,641	9,919
Contributions towards Establishment in Government Offices	20	...	80	...	59	229	..	...	81	469
LAW AND JUSTICE—										
Jails	6	...	...	...	...	...	...	...	...	6
POLICE—										
Executive Force	4,363	1,535	1,571	...	859	5,250	8,319	...	4,544	26,441
Miscellaneous (including Cattle-pounds)	200	78	54	29	6	107	139	20	95	728
EDUCATION—										
Colleges and Schools	...	...	...	...	...	...	...	...	260	260
Grants-in-aid	420	87	...	...	...	33	60	..	...	600
MEDICAL—										
Professional Establishment	606	450	...	...	...	126	...	...	.	1,182
Hospitals and Dispensaries	948	711	311	...	759	3,594	3,563	...	2,376	12,262
Vaccination	81	56	48	...	46	99	127	...	150	607
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other charges)	643	489	1,070	.	64	2,219	3,102	...	591	8,178
Cemeteries (Establishment and other charges)	39	60	...	...	...	312	252	...	11	674
Conservancy (Establishment and other charges)	7,187	4,634	6,164	628	1,767	11,712	12,483	1,042	12,668	58,285
Water-supply (Establishment and other charges)	1,786	208	694	18	18	8	285	...	400	3,417
Statistical Establishments	163	...	8	...	...	...	...	...	...	171
SUPERANNUATION—										
Pensions and Gratuities	22	4	...	...	...	...	...	...	45	71
MISCELLANEOUS—										
Rents, Rates, and Taxes	...	36	...	...	12	97	120	...	...	265
Petty Establishments	635	160	1,205	7	129	1,650	381	...	178	4,345
Miscellaneous	910	766	84	18	177	1,618	2,427	111	304	6,415
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	167	92	...	...	...	...	...	18	133	410
Original Works—										
Buildings	2,011	487	170	...	...	486	2,411	28	243	5,836
Roads	211	158	2	...	...	168		...		539
Other Works	663	283	297	13	...	985	...	12	1,090	3,343
Maintenance and Repairs—										
Buildings	611	208	468	...	198	784	...	20	79	2,368
Roads	925	1,894	460	2	311	2,938	...	...	472	7,002
Port Appliances	...	...	...	...	..	...	5,962	...	...	5,962
Other Works	195	265	366	42	...	188	...	105	254	1,415
Petty Construction and Repairs	522	2	56	5	14	168		48	222	1,037
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	1,037	..	...	...	...	...	...	...	...	1,037
Investment in Government Securities or otherwise	...	...	...	...	87	...	...	...	884	971
Other Deposits and Advances	24	28	35	...	...	62	106	...	152	407
TOTAL DISBURSEMENTS . *Rs.*	28,419	19,313	14,192	846	5,333	35,947	45,293	1,776	27,907	179,026
CLOSING BALANCE . *Rs.*	5,804	3,114	1,699	149	919	13,342	11,400	262	7,282	43,971
GRAND TOTAL . *Rs.*	34,223	22,427	15,891	995	6,252	49,289	56,693	2,038	35,189	222,997

II.—ACCOUNT of TOWN and BAZAR FUNDS, for the Year ended 31st March 1892.

	India, General.	Central Provinces	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from Land, the property of the Funds	510	..	929	...	1,874	...	10	...	510	3,833
STAMPS—										
Sale of Stamps	370	...	...	...	...	...	...	...	...	370
EXCISE—										
License Fees and Duties	3,914	...	...	...	...	...	...	...	...	3,914
PROVINCIAL RATES—										
Rates and Cesses on Lands	113	...	...	...	494	...	..	...	...	607
ASSESSED TAXES—										
Taxes upon Houses	909	...	1,374	...	...	32,714	29	...	174	35,200
Licenses on Trades and Professions	157	...	...	...	...	157	...	...	3	317
Chowkidari Tax	638	...	...	...	...	...	482	.	...	1,120
Octroi	4,219	..	...	...	...	...	...	...	...	4,219
Miscellaneous (including Taxes on Horses and Carriages)	889	...	...	...	...	...	...	...	310	1,199
REGISTRATION—										
Fees and Miscellaneous	16	...	...	...	...	...	...	...	...	16
POLICE—										
Fees, Fines, and Forfeitures	685	...	459	...	...	...	25	...	7	1,176
Unclaimed Property	15	...	...	...	...	...	1		...	16
Miscellaneous (including Cattle-pound receipts)	73	...	175	747	...	...	19	...	8	1,022
EDUCATION—										
School-fees	190	...	201	...	...	...	...	...	...	391
Miscellaneous	735	...	17	...	...	...	...	...	...	752
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	66	...	...	...	68	...	28	162
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	961	...	...	...	...	68	...	..	1	1,030
Public Exhibitions and Fairs	.	...	...	..	...	226	...	...	...	226
Sanitation—										
Conservancy Tax and Fees	1,245	...	151	...	...	...	23	..	10	1,429
Sales of Manure, &c	...	...	...	...	...	822	8	...	1	831
INTEREST—										
Interest on Government Securities and other Investments	1,335	..	...	...	...	42	...	...	70	1,447
MISCELLANEOUS—										
Sales of old Materials	...	...	1	...	...	...	16	...	2	19
Sales of Land and Houses	...	...	327	...	...	...	176	...	92	595
Contributions (including Grants-in-aid from Government	351	...	825	475	...	...	60	...	1,002	2,713
Rents of Houses	415	...	7,619	327	...	861	12	...	751	10,035
Sales of Fruit, Grass, &c.	270	...	...	27	...	50	46	..	166	559
Miscellaneous	1,733	...	1,267	...	207	1,621	128	...	90	5,046
PUBLIC WORKS—										
Tolls and Ferries	...	...	205	...	220	...	...	...	168	593
Miscellaneous	...	...	258	...	86	...	22	...	...	366
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	632	...	16	1	...	...	...	...	1	650
TOTAL RECEIPTS . *Rx.*	20,375	...	13,890	1,627	2,881	36,561	1,125	...	3,394	79,853
OPENING BALANCE . *Rx.*	(a) 6,049	...	8,223	207	1,938	6,088	689	...	1,779	24,973
GRAND TOTAL . *Rx.*	26,424	...	22,113	1,834	4,819	42,649	1,814	...	5,173	104,826

Disbursements.										
Refunds—										
Refunds of Taxes	...	...	...	...	...	7	...	...	...	7
Miscellaneous Refunds	49	...	114	...	...	66	33	...	1	263
Charges of Collection of Revenue—										
Rate and Cess Collecting Establishments	90	...	...	...	...	2,032	7	...	11	2,140
Other Collecting Establishments	272	...	129	...	236	412	36	...	13	1,098
General Administration—										
Establishments engaged in General Management and Accounts	500	...	799	91	...	564	19	...	653	2,626
Contributions towards Establishment in Government Offices	1,327	...	100	...	12	...	...	...	12	1,451
Law and Justice—										
Criminal Courts	169	...	...	...	...	...	...	...	...	169
Jails	62	...	...	...	...	...	...	...	...	62
Police—										
Executive Force	2,408	...	...	...	...	16,694	107	...	71	19,280
Miscellaneous (including Cattle-pounds)	273	...	45	92	...	650	135	...	15	1,210
Education—										
Inspection	11	...	150	...	...	...	...	...	...	161
Colleges and Schools	1,344	...	1,121	...	...	...	...	...	69	2,534
Scholarships and Prizes	...	...	36	...	...	...	...	...	...	36
Grants-in-aid	392	...	982	...	200	7	...	...	...	1,581
Medical—										
Professional Establishment	153	...	...	...	...	...	...	...	...	153
Hospitals and Dispensaries	151	...	1,556	27	134	199	142	...	229	2,438
Vaccination	...	...	209	...	...	660	1	...	...	870
Minor Departments—										
Public Gardens (Establishment and other charges)	1,439	...	14	...	293	113	29	...	54	1,942
Cemeteries (Establishment and other charges)	12	...	...	...	...	...	...	...	3	15
Public Fairs and Exhibitions	...	...	...	...	...	31	...	...	...	31
Conservancy (Establishment and other charges)	1,994	...	2,902	725	439	8,789	202	...	416	15,467
Water-supply (Establishment and other charges)	1,621	...	...	246	.	...	14	...	..	1,881
Statistical Establishments	19	...	85	...	...	9	...	...	...	113
Superannuation—										
Pensions and Gratuities	37	...	...	...	...	...	...	...	55	92
Miscellaneous—										
Rents, Rates and Taxes	2	...	...	...	...	...	...	...	...	2
Petty Establishments	66	...	2,474	...	330	8	...	...	127	3,005
Miscellaneous	3,074	...	191	1	430	358	35	...	84	4,173
Public Works—										
Supervising Establishment, Tools and Plant	149	...	358	...	...	...	...	...	...	507
Original Works—										
Buildings	614	...	680	...	...	...	315	...	...	1,609
Roads	26	...	293	...	...	...	...	...	.	319
Other Works	2	...	345	502	540	...	...	...	480	1,869
Maintenance and Repairs—										
Buildings	1,134	...	580	...	...	...	...	...	283	1,997
Roads	357	...	533	...	...	...	...	...	705	1,595
Port Appliances	...	...	.	...	...	..	46	...	...	46
Other Works	137	...	...	...	18	.	...	...	50	205
Petty Construction and Repairs	251	...	286	...	430	5,851	...	...	...	6,818
Deposits and Advances—										
Other Deposits and Advances	1,846	...	72	...	...	143	...	...	1	2,062
Total Disbursements . Rx.	19,981	...	14,054	1,684	3,062	36,593	1,121	...	3,332	79,827
Closing Balance . Rx.	6,443	...	8,059	150	1,757	6,056	693	...	1,841	24,999
GRAND TOTAL . Rx.	26,424	...	22,113	1,834	4,819	42,649	1,814	...	5,173	104,826

(a) Includes Rx 953 on account of Loralai Town Fund constituted in 1891-92.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1892.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts.									
Land Revenue—									
Income from Land, the property of the Funds	17,325	...	64,378	81,703	...	...	...	118	118
Provincial Rates—									
Miscellaneous	...	...	9,402	9,402	...	...	...	...	...
Assessed Taxes—									
Licenses on Trades and Professions	...	...	9	9	...	...	..	...	...
Registration—									
Fees and Miscellaneous	...	...	70	70	...	...	...	...	...
Marine—									
Hire of Vessels	3,219	...	626	3,845	358	88	...	220	666
Sale-proceeds of Vessels and Stores		66	...	66	1,165	...	78	1,150	2,393
Pilotage Receipts	...	3,160	16,720	19,880	20,256	...	20,777	8,308	49,341
Other Fees and Dues	219,693	12,455	291,037	523,185	107,753	6,646	30,870	111,354	256,623
Minor Departments—									
Sanitation—									
Conservancy Taxes and Fees	...	...	800	800	...	...	...	...	...
Sales of Manure, &c.	...	...	534	534	...	...	..	...	...
Water-supply—									
Sale of Water	...	...	5,781	5,781	...	398	...	3,240	3,638
Interest—									
Interest on Government Securities and other Investments	3,515	...	10,330	13,845	2,116	78	1,863	403	4,460
Superannuation—									
Contribution towards Pensions, &c.	...	...	...	...	...	...	...	3	3
Miscellaneous—									
Sales of old Materials	295	...	...	295	...	43	...	473	516
Sales of Land and Houses	...	...	18,406	18,406	...	...	...	..	...
Contributions (including Grants-in aid from Government)	1,321	...	...	1,321	415	1,100	...	2,434	3,949
Rents of Houses	...	...	73,024	73,024	...	...	...	405	405
Miscellaneous	1,594	...	190,031	191,625	1,506	238	...	531	2,275
Public Works—									
Tolls and Ferries	...	...	3,564	3,564	...	...	...	6	6
Miscellaneous	29,299	...	75	29,374	132	...	2	...	134
Deposits and Advances—									
Loans from Government	390,000	...	20,000	410,000	...	6,377	...	5,000	11,377
Sale-proceeds of Investments	.	...	7,054	7,054	..	...	10,054	25,817	35,871
Other Deposits and Advances	...	...	24,715	24,715	13,543	...	...	...	13,543
Total Receipts . Rx.	666,261	15,681	736,556	1,418,498	147,244	14,968	63,644	159,462	385,318
Opening Balance . Rx	58,696	24,358	176,098	259,152	22,116	8,120	10,490	(a)110 362	151,088
GRAND TOTAL . Rx.	724,957	40,039	912,654	1,677,650	169,360	23,088	74,134	269,824	536,406

Disbursements.									
Interest—									
Interest on Debt	55,651	...	214,381	270,032	4,449	...	...	11,425	15,874
Refunds—									
Refunds of Taxes	...	...	...		...	...	...	304	304
Miscellaneous Refunds	...	...	422	422	1,803	13	35	...	1,851
Charges of Collection of Revenue—									
Rate and Cess Collecting Establishments	34,636	...		34,636	...	...	...	16,512	16,512
Other Collecting Establishments	...	...	2,286	2,286		...	...	...	...
General Administration—									
Establishments engaged in General Management and Accounts	11,013	6,386	40,902	58,301	3,108	1,303	..	4,875	9,286
Contributions towards Establishment in Government Offices	...	...	375	375	360	111	...	33	504
Police—									
Executive Force	3,977	...	4,061	8,038	...	120	...	...	120
Miscellaneous (including Cattle-pounds)	...	...	..	...	2,618	...	...	...	2,618
Marine—									
Dockyard and Port Establishments	35,910	5,515	13,355	54,780	29,504	1,061	8,946	31,104	70,615
Pilotage Establishments	..	3,061	9,285	12,346	18,492	...	22,859	2,990	44,341
Ship and Boat Establishments	20,310	174	6,147	26,631	8,268	1,952	70	3,268	13,558
Light-houses and Light-ships	20,283	423	5,291	25,997	...	1,729	2,294	2,678	6,701
Building, Purchase, and Repair of Ships	11,846	...	...	11,846	5,089	6,379	...	4,247	15,715
Miscellaneous	...	5,334	3,367	8,701	17,333	1,269	8,328	...	26,930
Medical—									
Professional Establishment	...	...	121	121	518	...	...	...	518
Hospitals and Dispensaries	...	...	2,059	2,059	..	61	...	...	61
Minor Departments—									
Conservancy (Establishment and other charges)	161	...	2,328	2,489	...	...	...	...	...
Water-supply (Establishment and other charges)	...	...	3,812	3,812	...	...	...	...	...
Statistical Establishment	...	...	34	34	...	...	...	...	...
Superannuation—									
Pensions and Gratuities	1,049	...	1,424	2,473	446	56	...	852	1,354
Miscellaneous—									
Rents Rates, and Taxes	11,500	...	34,593	46,093	...	15	...	...	15
Petty Establishments	...	...	61	61	...	186	...	...	186
Miscellaneous	492	...	231,196	231,688	1,138	2,185	..	479	3,802
Public Works—									
Supervising Establishment, Tools and Plant	...	6	7,410	7,416	5,929	...	227	3,234	9,390
Stock not chargeable to any particular work	...	...	821	821	...	...	...	2,665	2,665
Original Works—									
Buildings	...	...	33,269	33,269	15,658	...	255	3,304	19,217
Roads	..	...	64	64	202	...	...	.	202
Port Appliances	...	...	6,124	6,124	...	..		32,646	32,646
Other Works	399,961	...	4,356	404,317	12,438	60	...	3,161	15,659
Maintenance and Repairs—									
Buildings	39	25	1,290	1,354	3,009	..	145	937	4,091
Roads	7,830	...	1,415	9,245	2,962	..	...	...	2,962
Port Appliances	2,645	...	42,017	44,662	...	...		3,736	3,736
Other Works	13,702		2,368	16,070	3,549	124	530	...	4,203
Petty Construction and Repairs	...	...	2,669	2,669	...	...	128	...	128
Deposits and Advances—									
Repayment of Loans from Government	14,159	...	25,235	39,394	972	...		2,510	3,482
Repayment of Loans from the Public	..	...	...	...	5,000	...	...	4,078	9,078
Investment in Government Securities or otherwise	...	...	19,322	19,322	...	...	9,261	35,770	45,031
Stock Account	748	...	...	748	...	...	...	.	...
Other Deposits and Advances	9,625	...	8,611	18,236	2,221	.	7,020	24,241	33,482
Total Disbursements . Rx.	655,537	20,924	730,471	1,406,932	145,066	16,624	60,098	195,049	416,837
Closing Balance . Rx.	69,420	19,115	182,183	270,718	24,294	6,464	14,036	74,775	119,569
GRAND TOTAL . Rx.	724,957	40,039	912,654	1,677,650	169,360	23,088	74,134	269,824	536,406

(a) The closing balance shown in last year's account included Rx. 3,000 on account of the invested balance of the Karachi Port Trust.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1892.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from Land, the property of the Funds	...	...	18,386	...	6,000	...	...	...	...	24,386
EXCISE—										
License Fees and Duties	12,593	...	...	...	...	...	...	...	...	12,593
PROVINCIAL RATES—										
Rates and Cesses on Lands	295	...	...	...	...	...	...	...	...	295
Miscellaneous	155	...	...	...	...	...	...	...	...	155
REGISTRATION—										
Fees and Miscellaneous	...	...	109	...	...	...	...	...	...	109
POLICE—										
Fees, Fines, and Forfeitures	...	220	...	...	...	...	...	...	8,517	8,737
Miscellaneous (including Cattle-pound receipts)	168	...	...	...	...	...	945	...	...	1,113
MARINE—										
Hire of Vessels	...	...	...	...	568	...	...	...	...	568
Other Fees and Dues	...	...	...	...	6,807	...	...	...	2,227	9,034
EDUCATION—										
School-fees	620	...	3,927	...	571	...	...	17,857	...	22,975
Miscellaneous	...	...	1,890	...	3	...	...	659	...	2,552
INTEREST—										
Interest on Government Securities and other Investments	152	...	222	400	8,385	268	853	819	344	11,443
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	7	...	...	...	..	7
Contributions (including Grants-in-aid from Government)	...	...	7,600	...	703	1,210	...	...	1,706	11,219
Rents of Houses	72	...	...	...	333	...	..	...	...	405
Sales of Fruit, Grass, &c.	...	...	73	...	...	...	..	...	..	73
Miscellaneous	...	...	131	...	3,075	719	1,748	...	830	6,503
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	*12,931	...	...	...	...	12,931
Miscellaneous	...	...	...	...	...	...	11,492	...	...	11,492
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	20,103	...	...	...	974	21,077
Other Deposits and Advances	...	...	353	...	...	8	...	...	20	381
TOTAL RECEIPTS . Rx.	14,055	220	32,691	400	59,486	2,205	15,038	19,335	14,618	158,048
OPENING BALANCE . Rx.	1,122	853	5,636	662	16,428	1,926	8,221	3,955	4,776	43,579
GRAND TOTAL . Rx.	15,177	1,073	38,327	1,062	75,914	4,131	23,259	23,290	19,394	201,627

Disbursements.										
Interest—										
Interest on Debt	...	...	...	...	746	...	...	...	...	746
Refunds—										
Miscellaneous Refunds	...	...	55	...	62	611	...	11	218	957
Charges of Collection of Revenue—										
Excise Establishments	316	...	23	...	...	...	...	...	...	339
Other Collecting Establishments	...	...	3,144	...	3,047	...	...	...	...	6,191
General Administration—										
Establishments engaged in General Management and Accounts	...	...	1,166	...	2,155	..	...	837	511	4,669
Contributions towards Establishment in Government Offices	...	...	180	...	106	...	...	...	13	299
Police—										
Executive Force	...	134	...	...	144	2,216	...	...	7,483	9,977
Miscellaneous (including Cattle-pounds)	92	...	...	...	...	...	754	...	...	846
Marine—										
Dockyard and Port Establishments	...	...	...	...	2,481	...	...	...	1,415	3,896
Ship and Boat Establishments	...	...	...	...	2,278	...	...	...	...	2,278
Building, Purchase, and Repair of Ships	...	...	...	...	1,263	...	...	...	...	1,263
Miscellaneous	.	...	...	...	657	...	...	...	...	657
Education—										
Inspection	...	...	...	...		...	...	...	30	30
Colleges and Schools	981	...	9,120	...	5,687	...	...	12,354	..	28,142
Scholarships and Prizes	..	...	60	205	1,464	...	...	..	...	1,729
Grants-in-aid	150	...	...	20	...	.	...	..	...	170
Miscellaneous	...	...	...	...	...	...	...	509	..	509
Medical—										
Professional Establishment	...	...	...	...	...	...	...	...	24	24
Hospitals and Dispensaries	...	...	...	...	3,373	...	...	..	...	3,373
Minor Departments—										
Conservancy (Establishment and other charges)	...	...	...	...	1,136	...	...	...	..	1,136
Superannuation—										
Pensions and Gratuities	...	...	...	...	3	...	...	...	1,119	1,122
Miscellaneous—										
Rents, Rates, and Taxes	...	...	...	...	223	...	...	183	..	406
Petty Establishments	...	...	...	...	624	...	...	...	..	624
Miscellaneous	11,621	...	16,663	28	4,132	...	1,736	2,014	836	37,030
Public Works—										
Supervising Establishment, Tools and Plant	...	...	...	...	...	...	...	67	...	67
Original Works—										
Buildings	...	...	...	...	...	...	13,304	18	...	13,322
Other Works	...	...	...	...	951	...	...	...	...	951
Maintenance and Repairs—										
Buildings	...	...	...	...	6	..	...	252	...	258
Roads	...	...	...	.	6,219	...	...	..	1,217	7,436
Other Works	...	...	...	26	1,124	...	...	...	...	1,150
Petty Construction and Repairs	121	...	...	...	328	...	...	...	...	449
Deposits and Advances—										
Investment in Government Securities or otherwise	...	...	...	...	20,000	...	820	3,298	295	24,413
Other Deposits and Advances	...	...	651	...	215	2	...	...	10	878
Total Disbursements . *Rx.*	13,281	134	31,062	279	58,424	2,829	16,614	19,543	13,171	155,337
Closing Balance . *Rx.*	1,896	939	7,265	783	17,490	1,302	6,645	3,747	6,223	46,290
GRAND TOTAL . *Rx.*	15,177	1,073	38,327	1,062	75,914	4,131	23,259	23,290	19,394	201,627

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1891-92.

ACCOUNT

OF

MUNICIPALITIES FOR 1891-92.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
RECEIPTS	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
By Balance in hand at the close of last year	(*a*)10,797	(*b*)40,028	17,593	65,097	(*c*)1,462	
Revenue.						
A.—Municipal Rates and Taxes—						
1. Octroi	20,833	80,216	...	...	...	1
2. Tax on houses and lands	1,109	2,960	19,190	46,218	4,551	2
3. Tax on animals and vehicles	60	68	183	998	493	3
4. Tax on professions and trades	766	1,479	79	...	...	4
5. Tolls (on-roads and ferries)	...	705	182	3,629	2,384	5
6. Water-rate	...	2,928	...	15,299	1,231	6
7. Lighting-rate	...	...	...	4,939	...	7
8. Conservancy (including scavenging and latrine-rate)	1,005	8,579	...	11,289	655	8
9. Others	...	5,148	...	...	...	9
B.—Realisations under Special Acts—						
1. Pounds	386	3,873	340	900	1,688	10
2. Hackney-carriage	19	76	1,049	2,416	...	11
3. Licenses for sale of spirits and drugs	563	...	...	...	...	12
4. Others	...	...	...	...	...	13
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows	5,266	1,533	754	1,681	1,455	14
2. Sale-proceeds of lands and produce of lands, etc.	418	974	340	1,208	...	15
3. Conservancy receipts (other than taxes and rates)	1,035	658	373	793	509	16
4. Fees and Revenue from Educational Institutions	269	980	13	3,587	...	17
5. " " " Medical Institutions	179	830	246	1,334	...	18
6. " " " Markets and Slaughter-houses	1,603	3,510	26,248	53,878	196	19
7. Fees and Revenue from tramways	...	...	...	1,341	...	20
8. Other fees	142	6	3,602	11,351	...	21
9. Fines under Municipal and other Acts	211	599	1,883	3,861	121	22
10. Interest on Investments—(i) General	100	6	...	1,387	...	23
(ii) Educational	...	...	...	...	...	24
(iii) Medical	20	178	...	...	...	25
11. Premium on Loans	...	...	...	...	24	26
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	240	5,400	268	37,343	2,087	27
(ii) Educational	...	1,195	...	450	...	28
(iii) Medical	...	12	...	2,779	...	29
2. From Local funds—(i) General	...	213	...	16,839	65	30
(ii) Educational	...	...	...	400	..	31
(iii) Medical	50	182	..	3,019	...	32
3. Other—(i) General	1,750	15,343	...	11	...	33
(ii) Educational	...	2,327	...	100	...	34
(iii) Medical	...	1,780	...	13	...	35
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	1	70	...	...	...	36
2. Other items	924	2,324	657	2,484	28	37
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government securities and withdrawal from Savings Bank	4,742	400	...	...	...	38
2. Loans from Government	12,992	20,500	3,500	...	...	39
" raised in the market from private individuals	...	...	...	...	...	40
3. Realisations of Sinking Fund for repayment of loans	...	...	...	18,659	2	41
4. Advances—(i) Permanent	69	14	...	...	...	42
(ii) Other	579	6,168	138	18,537	122	43
5. Deposits	574	342	498	8,686	1	44
Total Receipts . Rx.	55,905	171,576	59,543	275,429	15,612	45
			77,136	340,526		
GRAND TOTAL	66,702	211,604	417,662		17,074	46

(*a*) Falls short of the closing balance of last year which included Rx. 5,406 invested in Government Securities.
(*b*) Differs from last year's closing balance for corrections since made.
(*c*) Falls short of last year's closing balance owing chiefly to the exclusion of balances of municipalities since abolished.

PALITIES for 1891-92.

Number of Items.	Bengal. Presidency Corporation	Bengal. District Municipalities.	North-Western Provinces and Oudh.	Punjab	Madras. Presidency Corporation	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	Rx. 61,714	Rx. (b)36,086	Rs. (b)56,689	Rx. (c)77,865	Rs. 51,318	Rx. (b)54,479	Rs. 33,016	Rs. (d)161,391	Rx. 667,535
1	...	...	208,077	270,348	...	...	113,501	153 021	845,996
2	160,715	80,779	7,480	12,215	36,954	60,646	191,935	46,354	671,106
3	21,384	18,356	3,094	2,627	7,218	15,197	32,989	8,925	111,592
4	32,963	2,308	11,447	...	6,548	18,872	4,873	1,081	80,416
5	..	12,119	2,795	...	4,910	35,046	1,308	21,280	84,358
6	93,075	2,958	693	105	14,443	1,531	114,977	9,930	257,170
7	33,844	3,599	...	...	4,581	...	...	10	46,973
8	40,000	35,932	1,658	676	...	...	55,588	19,617	174,999
9	...	53,555	4,468	1,625	..	...	...	12,641	77,437
10	138	6,229	6,682	2,574	...	108	...	3 404	26,322
11	2,125	682	901	538	...	...	1,362	166	9,334
12	...	92	...	...	...	...	14,375	55	15,085
13	2,780	4,453	...	...	...	527	1,275	116	9,151
14	2,324	7,245	25,707	8,849	2,827	2,424	10,657	4,713	75,435
15	70,408	881	5,912	3,666	1,886	9,133	1,000	14,763	110,589
16	534	2,009	9,442	12,229	2,619	2,003	334	8,425	40,963
17	..	3,612	938	16,761	...	7,478	..	9,718	43,356
18	...	2,153	110	2,222	..	853	...	282	8,209
19	16,726	4,753	8,495	4,052	2,432	12,710	23,172	17,280	175,055
20	4,959	350	...	...	..	..	3,619	245	10,514
21	2,716	311	1,118	700	13,810	4,913	...	2,623	41,292
22	3,077	3,495	3,081	1,573	234	2,079	1,388	7,796	29,398
23	1,514	217	1,523	518	...	348	27,536	2,578	35,727
24	...	275	3	54	...	81	...	112	525
25	40	2,081	34	476	...	1,028	...	113	3,970
26	10,259	...	192	...	...	...	...	103	10,578
27	...	2,027	103,787	2,073	3,951	28,868	...	399	186,443
28	..	140	88	16,065	...	2,953	...	13,503	34,394
29	...	116	...	225	...	490	...	2,267	5,889
30	889	1,926	2,694	55	...	855		1,149	24,685
31	..	50	339	3,981	...	13	...	5,470	10,253
32	...	1,235	5	5,436	...	7,092	...	1,431	18,450
33	2,205	3,187	2,901	217	...	917	...	1,659	28,190
34	...	110	42	101	...	223	...	837	3,740
35	...	2,376	53	125	...	344	...	521	5,212
36	2 328	1,245	2,873	3,071	678	4,068	...	665	14,999
37	9,243	4,452	1,421	23,032	2,174	1,445	12,298	7,307	67,789
38	941	...	4,970	3,395	...	232	470,925	8,744	494,349
39	...	3,750	169,105	42,738	...	6 350	...	20,330	279,265
40	230,100	2,500	2,060	...	...	...	335,300	1,700	571,660
41	4,194	...	...	220	3 264	56	250	155	26,800
42	...	434	...	...	5	38	} 4,823,490	629	} 4,877,465
43	...	13,913	385	86	9,072	1,182		2,604	
44	15,869	4,518	762	183	23,060	18,360	138,726	19,662	231,241
45	765,350	290,423	595,335	442,811	140,666	248,463	6,380,878	434,383	9,876,374
46	827,064	326,509	652,024	520,676	191,984	302,942	6,413,894	595,774	10,543,909

(d) Exceeds last year's balance owing chiefly to the inclusion of Dispensary balance of certain municipalities in Khandesh district incorporated with the General Municipal balance.

ACCOUNT of MUNICI

	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Disbursements.						
Expenditure.						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,324	4,188	3,296	17,106	702	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	897	8,298	2,085	4,066	472	2
3. Collection of tolls on roads and ferries	...	17	...	...	608	3
4. Survey of land	...	15	1,887	220	...	4
5. Refunds	3,172	20,906	548	665	182	5
6. Pensions and Gratuities	14	81	...	767	...	6
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	7	297	969	3,086	16	7
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	656	617	2,553	8,531	168	8
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	3,152	...	11,214	36	168	9
4. Rewards for destruction of wild animals and snakes	...	87	...	...	10	10
C.—Public Health and Conveniences—						
1. Water-supply . Capital outlay	16,756	21,418	218	...	89	11
1. Water-supply . Establishment, etc.	2,293	5,602	...	8,523	2,254	12
2. Drainage . Capital outlay	...	651	292	...	83	13
2. Drainage . Establishment, repairs, etc.	78	519	...	...	411	14
3. Conservancy (including road cleaning and watering) and Latrines	7,133	24,854	9,053	38,284	3,880	15
4. Hospitals and Dispensaries	1,520	8,473	4,363	32,425	677	16
5. Vaccination	53	148	439	1,443	81	17
6. Markets and Slaughter-houses	24	1,261	10,279	12,117	379	18
7. Pounds	96	1,283	185	292	320	19
8. Dâk-bungalows and serais	...	205	148	93	18	20
9. Arboriculture, public gardens and experimental cultivation	1,395	994	4	1,962	13	21
10. Registration of births and deaths	2	...	...	1,062	13	22
11. Public works:						
(*i*) Establishment	297	613	1,483	9,953	561	23
(*ii*) Buildings	591	524	31	1,061	1,820	24
(*iii*) Roads	3,010	9,567	9,920	40,953	792	25
(*iv*) Stores	34	161	...	225	79	26
(*v*) Miscellaneous works	4,977	...	...	...	...	27
D.—Public Instruction—						
1. Schools and Colleges	1,891	3,752	260	22,824	...	28
2. Contributions	375	7,392	...	...	467	29
3. Libraries, Museums, Menageries, etc.	78	201	40	19	...	30
E.—Contribution— (for general purposes)	2,920	1,882	2,056	676	...	31
F.—Miscellaneous—						
1. Interest on loans . Previous years	..	664	572	21,634	...	32
1. Interest on loans . Current year	599	2,909	124	9	61	33
2. Discount	...	...	...	...	...	34
3. Actual cost of works done for private individuals	...	...	...	...	...	35
4. Other items	852	629	323	717		36
TOTAL EXPENDITURE . Rx.	54,196	128,208	62,342	228,749	14,658	37
Carried forward . Rx.	54,196	128,208	62,342	228,749	14,658	38

PALITIES for 1891-92—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	33,354	18,746	11,636	18,934	3,762	10,250	22,652	20,577	166,527
2	12,892	13,890	28,604	21,462	5,012	5,858	23,932	19,381	146,849
3	...	600	211	...	...	306	168	1,239	3,149
4	686	163	150	513	...	72	...	902	4,608
5	...	185	114	15,858	164	363	..	4,865	47,022
6	1,316		732	31	522	27	3,389	4,114	11,008
7	2,525	3,433	37	1,122	219	139	9,043	3,707	24,600
8	36,059	13,953	11,321	6,775	4,775	9,007	31,440	18,340	144,195
9	...	1,108	41,574	52,381	...	...	25,829	448	135,910
10	...	572	125	216	99	152	...	57	1,318
11	77,949	5,075	166,086	47,477	1,460	2,266	222,708	41,915	603,417
12	29,557	3,896	6,202	6,902	7,684	4,255	17,468	15,035	109,071
13	8,871	3,985	5,737	10,546	1,154	6,802	47,659	9,965	95,745
14	11,000	5,497	4,369	4,089	863	1,623	18,702	3,337	50,488
15	107,266	80,032	80,023	40,363	37,880	43,521	124,474	75,227	680,990
16	3,761	25,855	9,820	33,714	3,791	23,623	6,041	18,939	173,002
17	1,532	1,778	1,699	2,469	1,078	2,178	1,606	2,233	16,737
18	4,613	1,024	2,782	1,153	574	907	29,781	5,672	70,566
19	86	583	2,305	641	...	...	...	712	6,503
20	...	371	496	299	...	2,318	...	843	4,791
21	1,198	1,231	4,590	12,328	1,123	760	9,206	5,003	39,807
22	1,152	1,097	469	684	808	1,260	2,353	393	9,293
23	3,129	4,735	3,414	3,223	2,964	2,708	11,078	2,089	46,247
24	3,684	5,503	11,784	18,169	426	10,326	40,599	8,888	103,406
25	162,439	43,216	33,815	22,701	12,624	24,381	107,471	41,477	512,366
26	...	747	131	424	634	496	...	186	3,117
27	...	...	...	...	158	95	...	1,008	6,238
28	476	7,490	7,316	50,292	...	17,063	7,075	52,901	171,340
29	...	5,494	4,408	2,201	1,092	8,548	...	6,927	36,904
30	960	23	641	694	849	2,651	997	3,707	10,860
31	1,003	575	17,197	10,905	5,000	2,328	...	3,090	47,632
32	...	755	1,599	974	1,391	197	6,679	434	34,899
33	110,712	1,340	15,964	11,946	12,968	1,179	142,006	10,964	310,781
34	...	21	...	83	...	...	...	149	253
35	1,869	1,100	1,170	587	491	243	...	154	5,614
36	4,251	11,745	7,252	12,799	1,404	6,699	6,116	13,435	66,556
37	622,340	265,833	483,773	421,955	110,969	192,601	918,472	398,313	3,902,409
38	622,340	265,833	483,773	421,955	110,969	192,601	918,472	398,313	3,902,409

ACCOUNT of MUNICI

DISBURSEMENTS.	India.	Central Provinces.	Burmá. Upper.	Burmá. Lower.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Brought forward	54,196	128,208	62,342	228,749	14,658	1
G—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund)	...	535	...	...	...	2
(*b*) In Savings Bank	...	118	...	...	...	3
2. Payments to Sinking Fund	...	...	...	9,029	32	4
3. Repayment of Loans	692	2,737	1,413	27,951	65	5
4. Advances—						
(*a*) Permanent	74	37	10	5	...	6
(*b*) Other	1,067	6,784	27	23,326	71	7
5. Deposits	99	352	297	7,437	...	8
TOTAL DISBURSEMENTS *Rx.*	56,128	138,771	64,089	296,497	14,826	9
Closing Balance *Rx.*	10,574	72,833	13,047	44,029	2,248	10
			77,136	340,526		
GRAND TOTAL *Rx.*	66,702	211,604	7,662		17,074	11

Memorandum of Liabilities and Claims.					
Liabilities—					
Balance of Loans	25,232	90,793	383,054	1,233	12
Less balance, Sinking Funds	...	...	13,950	60	13
NET BALANCE OF LOANS	25,232	90,793	369,104	1,173	14
Deposits	508	2	5,175	...	15
	25,740	90,795	374,279	1,173	16
Claims—					
Advances recoverable	881	1,225	14,258	75	17
NET AMOUNT OF DEBT *Rx.*	24,859	89,570	360,021	1,098	18

PALITIES for 1891-92—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx*	*Rx.*	*Rx.*	*Rx.*
1	622,340	265,833	483,773	421,955	110,969	192,601	918,472	398,313	3,902,409
2	...	...	915	2,872	...	3,702	399,703	902	408,629
3	...	...	..	...	...	7	(a)162,014	1,597	163,736
4	17,150	350	500	594	5,540	619	13,486	1,000	48,300
5	32,360	2,674	31,802	(b)9,699	...	1,470	25,510	11,337	147,710
6	105	431	8	4	6,500	386	4,804,031	120	4,886,922
7	10,851	14,683	73	219	2,521	1,327		14,262	
8	14,308	3,041	10,128	98	22,404	19,058	72,317	17,400	166,939
9	697,114	287,012	527,199	435,441	147,934	219,170	6,395,533	444,931	9,724,645
10	129,950	39,497	124,825	85,235	44,050	83,772	18,361	150,843	819,264
11	827,064	326,509	652,024	520,676	191,984	302,942	6,413,894	595,774	10,543,909
12	(c) 2,323,917	42,839	423,330	332,735	287,000	30,063	3,552,977	232,678	7,725,851
13	63,869	1,354	100	12,242	85,877	2,102	42,625	9,865	232,044
14	2,260,048	41,485	423,230	320,493	201,123	27,961	3,510,352	222,813	7,493,807
15	12,336	2,906	1,027	...	15,156	17,224	28,899	12,423	95,656
16	2,272,384	44,391	424,257	320,493	216,279	45,185	3,539 251	235,236	7,589,463
17	33,908	15,114	3,150	36	8,386	2,318	3,866	12,569	95,786
18	2,238,476	29,277	421,107	320,457	207,893	42,867	3,535,385	222,667	7,493,677

(a) Deposit at Bank of Bombay
(b) Includes Rx. 20 being the repayment of the unauthorized loan raised in 1890-91.
(c) Last year's balance was understated by Rx. 700.

I. G. SECRETARIAT LIBRARY.

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		Rx.	Rx.	Rx.	Rx.
India.								
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889	12,500	5 p. c.	22,623	...	12,930	492
		G. I. F. D. No. 1471, dated 12th January 1892	21,800	5 "				
Quetta Do.	Water Works	G. I. F. D. No. 1562, dated 14th April 1891, and No. 4163, dated 3rd October 1891	2,747	4½ "	2,609	...	62	200
Mhow Cantonment Committee.	Mhow Water Works	G. I. F. D. No. 1957, dated 15th July 1886	20,000	4½ "	23,672	...	...	1,037
		G. I. F. D. No. 2975, dated 5th June 1888	1,000					
		G. I. F. D. No. 310, dated 17th January 1889	6,009					
		G. I. F. D. No. 6145, dated 6th December 1889	2,991					
Central Provinces.		Total India	67,047		48,904	...	12,992	1,729
Nagpore Municipality.	Extension of the Ambajhari Water Works to the Civil Station, etc.	C. C. No. 6113/315, dated 15th October 1889 and No. C34, dated 12th March 1892	40,000	4½ p. c	38,557	...	10,000	973
Jubbulpore Do.	Construction of Water Works.	G. I. F. D. No. 3745, dated 18th November 1879	61,000	(a)	...	41,900	...	1,600
		G. I. H. D. No. 131, dated 28th November 1884						
Burhanpur Do.	Water-supply	C. C.'s No. 3024-323, dated 14th May 1891	10,500	4½ p.c.	10,336	...	10,500	164
		Total Central Provinces	111,500		48,893	41,900	20,500	2,737
Burma.								
Rangoon Municipality.	Water Works	G. I. F. D. No. 2801, dated 27th August 1877	39,000	4½ p. c.	13,925	...	...	3,166
	Ditto	G. I. F. D. No. 3135, dated 7th October 1888, and No. 453, dated 24th January 1883	110,000	5½ "	...	55,000	...	17,500
	Drainage Scheme	G. I. F. D. No. 3470, dated 29th June 1887, and Nos. 156 and 4104, dated 10th January and 9th August 1889, respectively	300,000	5½ "	...	294,250	...	5,750
Prome Do.	Water Works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884	20,000	5 "	8,550	...	...	1,255
Kyaukphyu Do.	Construction of Bazar	C. C. No. 900-6 A. M., dated 27th January 1890	1,000	5 "	768	...	...	232
Mergui Do.	Ditto	C. C. No. 123-14 T. M., dated 10th June 1890	200	5 "	152	...	...	48
Minbu Do.	Ditto	C. C. No. 122-10 U. M., dated 6th June 1889	700	4½ "	366	...	...	178
Pokokku Do.	Ditto	Ditto	2,400	4½ "	2,042	...	...	358
Monywa Do.	Ditto	G. I. F. D. No. 5291, dated 15th October 1889	1,500	4½ "	1,251	...	...	127
Yosagyo Do.	Ditto	C. C. No. 82-64 U. M., dated 2nd December 1890	500	5 "	410	...	...	90
Pyinmana Do.	Ditto	C. C. No. 723-17. U. M., dated 19th December 1889	3,500	4½ "	3,064	...	...	436
Yeu Do.	Ditto	C. C. No. 81-54 U. M., dated 2nd December 1890	1,000	5 "	911	...	1,000	89
Toungdwingyi Do.	Ditto	C. C. No. 74-65 U. M., dated 2nd December 1890	1,000	5 "	1,000	...	1,000	...
Sagaing Do.	Ditto	C. C. No. 22 U. M., dated 16th July 1890	1,500	5 "	1,365	...	1,500	135
Moulmein Port Fund.	Construction of Wharves, etc.	G. I. F. D. No. 2232, dated 30th July 1885	8,000	4½ "	4,366	...	...	972
Rangoon Port Trust.	Carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886	89,404	5 "	...	79,404	...	5,000
Magwe District Fund.	Construction of Bazars and a slaughter-house	G. I. F. D. No. 4664, dated 27th September 1890	1,000	4½ "	1,000	...	1,000	...
		Total Burma	580,704		39,170	428,654	4,500	35,336

(a) Rx. 10,000 without interest for 3 years and thereafter with interest at 3 per cent., Rx. 40,000 with interest at 4 per cent., and Rx. 11,000 at 6 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Assam.								
Shillong Municipality.	Providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and L. G. No. 2722, dated 31st May 1883 .	1,500	4½ p. c.	1,053	...	...	65
	Extending the Shillong Water-supply.	L. G. No. 7117, dated 31st October 1884 . . .	200	6 „	...	180	...	...
		Total Assam .	1,700		1,053	180	...	65
Bengal.								
Calcutta Municipality.	Water Works and Drainage and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879 . . .	783,120	4½ p. c.	558,047	...	...	22,010
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. No. 61 $\frac{T.}{M.}$, dated 17th May 1882 . . .	549,960	6 „	...	1,765,870 (b)	230,100	10,350
		B. G. No. 459, dated 26th February 1883 . .	150,000	5 „				
		B G. Notification, dated 11th March 1883 . . .	140,000	4½ „				
		B. G. Notification, dated 30th June 1884	150,000	4½ „				
		B. G. Notification, dated 17th June 1885	250,000	5 „				
		B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886	262,500	5 „				
		B. G. No. 3654, dated 28th August 1887 . . .	155,450	5 „				
		B. G. No. M. $\frac{3L}{1}$3, dated 28th February 1889 . .	190,000	5 „				
		B. G. No. M. $\frac{3L}{1}$10, dated 26th September 1889 . .						
		G. I. No. 2313, dated 9th May 1890	300,000	5 „				
		G. I. No. 53, dated 20th May 1891	400,000	(a)				
Darjeeling Do.	Water Works . .	F. D. No. 934, dated 17th February 1877 . . .	4,000	4½ p. c.	2,138	...	...	202
	Ditto . .	B. G. No. $\frac{T.}{209}$, dated 26th May 1879, 377 $\frac{T.}{M.}$, dated 17th June 1882, and 2140 P., dated 23rd December 1882 . . .	6,000	6 „	...	2,150	...	350
Burdwan Do.	Water Works . .	B. G. Notifications, dated 26th February 1883, 11th July 1886 and 18th December 1891	15,000	4½ „	...	11,100	2,500	500
Howrah Do.	Construction of Portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B G. Notifications, dated 11th February 1886 and 8th July 1886	10,000	(c)	...	5,000	...	700
Bhagulpur Do.	Water Works .	F. D. No. 3674, dated 7th July 1888 . . .	5,000	6 p. c.	...	4,500	...	500
Dacca Do.	Ditto . . .	B. G. No. M $\frac{3L}{3}$17, dated 3rd December 1889 . .	12,500	4½ „	12,378	...	...	122
Bali Do.	Purchase of Office Building.	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885 . . .	798	6 „	...	498	...	50
Suri Do.	Construction of a Market	G. I. F. D. No. 5815, dated 24th October 1888 . .	100	*Nil*	...	50	...	25
Rajshahye Do.	Improvement of Drainage.	B. G. No. M. $\frac{3L}{3}$6, dated 22nd April 1890 . . .	1,500	4½ p. c.	1,391	...	750	109
Faridpur Do.	Excavation of Tank and Metalling of Roads.	B. G. No. M. $\frac{3L}{12}$6, dated 12th August 1890 . . .	500	4½ „	500	...	...	...
Commillah Do.	Excavation of Tank and Compensation for Lands acquired.	B. G. No. M. $\frac{3L}{13}$7, dated 4th September 1890 . . .	250	4½ „	134	...	...	116
Serampore .	Drainage . . .	B. G. No. M. $\frac{3L}{12}$7, dated 26th November 1890 . .	3,000	4½ „	3,000	...	3,000	...
		Carried forward .	3,389,678		577,588	1,789,168	236,350	35,034

(a) Rx. 380,000 with interest at 4½ per cent. and Rx. 20,000 without interest.
(b) The balance of this loan was understated by Rx. 700 in last year's account.
(c) Rx. 5,000 with interest at 4½ per cent. and Rx. 5,000 at 6 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL—*contd.*		Brought forward .	3,389,678		577,588	1,789,168	236,350	35,034
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	176,500	4½ p. c.	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878 . . .	534,035	4½ "	399,438	...	...	14,159
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886 . .	2,584,566	4 "	2,584,566	...	390,000	...
	Improvement of the Port of Calcutta.	B G Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	(a)	...	600,000	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No. $\frac{2L}{10}$ S, dated 14th January 1890 . . .	14,500	4½ p. c.	12,723	...	6,377	...
Dinagepur District Board.	Bridging Roads . .	B. G. No. M. L. $\frac{2L}{1}$-27, dated 10th July 1890 . . .	20,000	4½ "	8,000	...	4,000	...
Julpaiguri Do.	Construction of Bridges	B. G. No. M. $\frac{2L}{8}$11, dated 21st October 1890 . .	2,500	4½ "	2,062	...	...	438
Patna Do.	Ditto and Metalling of Roads.	B. G. No. L. $\frac{2D}{2}$13, dated 16th October 1890 . . .	8,000	4½ "	7,207	...	4,000	793
Sarun Do.	Repairing roads and bridges damaged by flood.	B G. No. 1283, dated 29th June 1891	5,000	4½ "	4,512	...	5,000	488
		TOTAL BENGAL .	7,334,779		3,772,396	2,389,168	645,727	50,912
N.-W. P. AND OUDH.								
Naini Tal Municipality.	Drainage Scheme .	N.-W. P. Government No. 102A (Municipal), dated 16th March 1876 . . .	2,500	4½ p. c.	2,147	...	...	...
	Protective Works .	G. I. F. D. No. 2672, dated 31st August 1881 . .	15,000	4½ "	9,446	...	...	499
	Water Works Project	N.-W.P. Government No. $\frac{2034}{X-314}$, dated 14th May 1891 .	15,000	*Nil*	15,000	...	15,000	...
Saharanpur Do.	City Minor Drainage Scheme.	N.-W. P. Board of Revenue No. $\frac{371}{X-5}$, dated 9th March 1886	2,500	6 p. c.	...	700	...	300
Dehra Do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886 . . .	1,200	7 "	...	800	...	...
Mussoorie Do.	Conservancy Scheme .	N.-W. P. Government No. $\frac{1679}{XI-596}$, dated 2nd October 1887	1,500	7 "	...	1,100	...	100
	Water Works Scheme.	N.-W. P. Government No. $\frac{473}{XI-499A}$, dated 19th March 1891	1,000	6 "	...	1,000	1,000	...
Bara Banki Do.	Enlargement of Market Stalls.	N.-W. P. Government No. $\frac{2006}{XI-581A}$, dated 28th July 1890	60	7 "	...	60	60	...
	General purposes .	N.-W. P. Government No. $\frac{323}{XI-581A}$, dated 23rd February 1892	600	4½ "	600	...	600	...
Lakhimpur Do.	Construction of Market Stalls.	Demi-official from Government and Municipal Board Resolution, dated 4th August 1885	300	5 "	...	50	...	50
		Carried over .	39,660		27,193	3,710	16,660	949

(a) Rx. 300,000, with interest at 5½ per cent., and Rx. 300,000, at 4½ per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Total Amount owing on 31st March 1892.		Tansactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
N.-W. P. & Oudh—*contd.*		Brought forward .	*Rx.* 39,660		*Rx.* 27,193	*Rx.* 3,710	*Rx.* 16,660	*Rx.* 949
Partabgarh Municipality.	Construction of a pucka well.	N.-W. P. Government No. 913, dated 1st November 1882, and No. 65, dated 4th January 1883 .	100	5 p. c.	...	...	...	9
Agra Do.	Water Works Project .	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890, and No. $\frac{2934}{X-314}$, dated 14th May 1891	112,500	4½ „	112,500	...	12,500	...
Allahabad Do.	Ditto ditto .	N.-W. P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890, and No. $\frac{1202}{X-47}$, dated 29th February 1892 . .	153,505	4½ „	153,505	...	31,005	...
Benares Do.	Ditto ditto .	N.-W. P. Government No. $\frac{1126}{X-32}$, dated 24th February 1890, and No. $\frac{2934}{X-314}$, dated 14th May 1891 . . .	105,000	4½ „	105,000	...	100,000	...
	Ditto ditto .	N.-W.P. Government No. $\frac{2584}{X-210}$, dated 19th April 1890 .	40,000	5 „	...	10,000	...	30,000
Meerut Do.	Land acquired for branch Railway Line to Kaisarganj.	N.-W. P. Government Nos. $\frac{2607 \& 2652}{XI-108}$, dated 15th and 26th November 1890, respectively	1,807	*Nil*	422	...	...	844
Cawnpore Do.	Water Works Project	N.-W. P. Government No. $\frac{1779}{X-47}$, dated 21st March 1892	10,000	4½ p.c.	10,000	...	10,000	...
Shajehanpur Do	Building a new dispensary.	N.-W P. Government No. $\frac{486}{X-76}$, dated 24th January 1891	2,000	4½ „	...	1,000	1,000	...
		Total N.-W. P. and Oudh	464,572		408,620	14,710	171,165	31,802
Punjab.								
Delhi Municipality.	Water Works . .	P. G. No. 892, dated 6th November 1890 . .	60,000	5 p. c.	42,098	...	39,586	...
Simla Do.	Ditto . . .	G. I. F. D. Nos. 3328 and 126, dated 22nd January 1879, and 16th September 1881, respectively	70,000	4 „ (*a*)	49,874	...	...	1,969
	Town Hall . .	G. I. F. D. Nos. 3818 and 1144, dated 22nd October 1886 and 6th March 1889, respectively	20,000	4½ „	18,037	...	...	407
	Ditto . . .	G. I. F. D. No. 3175, dated 1st September 1884 . .	15,000	6 „	...	15,000	...	...
Lahore Do.	Water Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 . . .	177,500	4 „ (*b*)	164,759	...	...	1,997
Rawal Pindi Do.	Water Works . .	G. I. Telegram, dated 23rd February 1887 . . .	13,100	6 „	...	11,000	...	700
Peshawar Do.	City Water-supply Scheme.	P. G. No. 110, dated 6th February 1889 . . .	15,000	5 „	10,500	...	...	4,500
Edwardesabad Do	City Extension . .	P. G. Nos. 280 and 856, dated 2nd May and 28th October 1890, respectively .	3,500	5 „	600	...	...	100
Dera Ghazi Khan Do.	River Protective Works	P. G. No. 499, dated 9th July 1890	23,400	4 „	18,689	...	974	6
Ludhiana Do.	Sewage Works . .	P. G. No. 102 B., dated 4th March 1892 . . .	6,000	5 „	2,178	...	2,178	...
		Total Punjab .	403,500		306,735	26,000	42,738	9,679

(*a*) Exclusive of ½ per cent. credited to Sinking Fund.
(*b*) Exclusive of ½ per cent. on a portion of the loan of Rx. 67,500 credited to Sinking Fund.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892. To Government.	Total Amount owing on 31st March 1892. To the Public.	Transactions during 1891-92. Borrowed.	Transactions during 1891-92. Repaid.
MADRAS.			*Rx.*		*Rx.*	*Rx.*	*Rx.*	*Rx.*
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869 . . G. I. F. D. No. 1862, dated 8th July 1869 . . G. I. F. D. No. 2527, dated 23rd August 1873 . .	143,000	4 p.c. (a)	143,000	...	...	...
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881 . .	10,000	5 "	...	10,000	...	...
		M. G. No. 363, dated 15th February 1883 . . .	30,000	5 "	...	30,000	...	...
		M. G. No. 487, dated 9th March 1885 . . . M. G. No. 11M., dated 10th April 1885 . . M. G. No. 458M., dated 3rd September 1885 . . .	30,000	(b)	...	30,000	...	...
		M. G. No. 1562M., dated 18th October 1890 . . .	5,000	5 p. c.	...	5,000	...	...
		M. G. No. 765M., dated 11th August 1887 . . .	10,000	6 "	...	10,000	...	...
		M. G. No. 852M., dated 4th August 1888 . . .	15,000	5 "	...	15,000	...	...
		M. G. No. 1193M., dated 18th September 1889 . . .	15,000	5 "	...	15,000	...	...
	Extension of Water-supply.	M. G. No. 1427M., dated 25th October 1889 . . .	2,000	5 "	...	2,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879 . . .	2,000	6 "	...	2,000	...	...
	Extension of Water-supply.	M. G. No. 2505, dated 23rd December 1881 . . .	25,000	5 "	...	25,000	...	...
Cochin Do.	Completion of the Kalvetti Reclamation Works.	M. G. No. 233, dated 12th April 1889 . . .	1,400	4½ "	841	...	...	193
Cuddapa Do.	Water-supply . .	G. I. H. D. No. 41, dated 18th April 1887 . . .	5,000	6 "	...	4,900	...	...
Coonoor Do.	Construction of a Slaughter House.	G. I. H. D. Nos. 126 and 2, dated 21st October 1884 and 9th January 1886, respectively	700	6 "	...	700	...	...
	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1792, dated 8th September 1875	725	4½ "	145	...	...	33
	Construction of Drainage Works.	M. G. No. 184, dated 13th March 1891 . .	1,000	4½ "	950	...	...	50
Ootacamund Do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th September 1886, respectively	6,000	6 "	...	6,000	...	...
	Completion of certain Roads and Water-supply Channels.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1761, dated 3rd September 1875	1,242	4½ "	344	...	...	77
	Kandal Drainage .	M. G. No. 443, dated 11th June 1891	1,750	4½ "	1,750	...	1,750	...
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892 . .	4,300	4½ "	4,300	...	4,300	...
Madura Do.	Vaigai Bridge . .	G. I. H. D. No. 137, dated 13th December 1884 . .	500	5 "	...	500	...	...
	Water-supply . .	Ditto ditto .	500	5 "	...	500	...	...
	Ditto . .	G. I. H. D. No. 79, dated 21st June 1886	2,700	6 "	...	2,700	...	...
Kombhakonam Do.	Construction of Drains	M. G. No. 101, dated 13th February 1890 . .	6,000	4½ "	2,000	...	...	...
Mangalore Do.	Construction of a building for the storage of petroleum.	G. I. H D. No. 158, dated 10th December 1886 . . .	700	6 "	...	(c) 400	...	100
Vizagapatam Do.	Construction of an Iron Pontoon Bridge.	M. G. No. 522 M., dated 4th May 1889	2,500	6 "	...	500	...	1,000
Calicut Do.	Railway extension to Calicut.	M. G. Nos. 867, dated 6th December 1889, and 53, dated 15th January 1891 .	3,000	4½ "	2,900	...	...	...
Mayavaram Do.	Construction of two markets and a School Building.	M. G. Nos. 91, dated 3rd February 1891, and 180, dated 11th March 1891 .	850	4½ "	633	...	300	17
		Carried over .	325,867		156,863	160,200	6,350	1,470

(a) Exclusive of 2 per cent. for Sinking Fund for repayment of loan.
(b) Rx. 28,200, with interest at 6 per cent. and Rx. 1,800, at 5 per cent.
(c) In last year's account the balance of this loan was overstated by Rx. 100 which was paid from the Sinking Fund.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
MADRAS—*contd.*		Brought forward	325,867		156,863	160,200	6,350	1,470
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, secs. 29 and 30, and M. G. Nos. 320 and 205, dated 18th June 1886, and 10th March 1892, respectively	582,890	4½ p.c	495,424	...	80,000	10,000
Calicut Local Fund Board.	Completion of the Tamracheri Ghat Road and approach in Wynaad	G. I. F. D. No. 926, dated 7th February 1874	8,900	4½ "	933	...	...	467
Tellichery Do.	Completion of the Peria Ghat Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875	6,000	4½ "	2,131	...	...	300
Saidapet Do.	Construction of an Iron Girder Bridge across the Kortaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876, respectively	19,979	4½ "	8,515	...	...	1,104
		TOTAL MADRAS	943,636		663,866	160,200	86,350	13,341
BOMBAY.								
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and IV of 1873 and 1879	2,117,075	4½ p c.	2,040,970	...	...	12,617
	Purchase of certain Government properties held by the Trust	Ditto ditto	84,468	*Nil*	44,905	...	...	12,618
	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875	760,000	4½ p.c.	616,104	...	...	...
	Dock Extension Works.	G. I. F. D. Nos. 4484, 3457, 6914, 604, 4511, 506, 164, and 3635, dated 4th December 1886, 27th June 1888, 31st December 1888, 5th February 1890, 18th September 1890, 16th December 1886, 22nd April 1887, and 28th August 1891, respectively	940,000	4 "	898,622	...	20,000	...
	Purchase of Foreshore Properties	Section 30 of Act VI of 1879	754,280	4 "	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49 of 26th January 1882	760,000	4 "	...	143,588	...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	4 "	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R. No. 179 of 25th May 1887	100,000	5 "	...	90,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R. No. 275 of 10th August 1887	100,000	5 "				
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881	G. R. No. 137 of 22nd June 1888	70,000	5 "	...	243,300	...	...
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889	82,300	5 "				
Karachi Do.	Improvement of Karachi Harbour.	G. I. No. 590 M. of 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886	71,150	4½ "	67,520	...	...	1,264
	Ditto	G. I. No. 1427, dated 17th June 1886; G. R. P. W. D. Nos. 375 C. W. and 1096, dated 1st July 1886	155,000	4½ "	153,754	...	5,000	1,246
		Carried over	6,094,273		3,821,875	1,331,168	25,000	27,745

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892. To Government.	Total Amount owing on 31st March 1892. To the Public.	Transactions during 1891-92. Borrowed.	Transactions during 1891-92. Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward .	6,094,273		3,821,875	1,331,108	25,000	27,745
Karachi Port Trust—*contd.*	Improvement and Extension of the Wharf Accommodation for native vessels and dredging the approaches of native jetty	G. R. No. 1154, dated 27th March 1884 . . .	100,000	5 p.c	...	23,900	...	900
	Construction of a Pier at Keamari.	G.R. Nos. 1942 and 2465, dated 5th June and 12th July 1890, respectively . .	40,000	5 "	...	1,588	...	3,178
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604 of 8th June 1885	4,000	6 "	...	3,109	...	274
	Construction of a Bridge over the Sud Nala on the Wadgaon Shikarpore road.	G. R. No. 4171, dated 1st December 1891 . . .	1,300	6 "	...	750	750	...
Ahmedabad Do.	Construction of a Bridge over the Sabarmatti river.	G. R. F. D. No 4777, dated 3rd December 1889 and No. 355, dated 3rd February 1890 . . .	3,400	4½ "	3,400	...	1,700	...
Bijapur Do.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 and 351 of 29th January 1879 . .	5,000	4½ "	2,708	...	...	252
Ratnagiri Do.	Construction of the Amba Ghat Road.	G. R. Nos. 1367 of 16th April 1878 and 3718 of 15th October 1878	20,050	4½ "	5,339	...	...	358
Surat Do.	To bear a portion of the cost of the Hope Bridge over the Tapti river.	G. I. F. D. No. 6564 of 11th November 1874 . . .	35,000	4½ "	11,766	...	...	2,082
Poona Cantonment Fund.	Building a Market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885	12,000	6 "	...	4,000	...	...
Bombay Municipality.	Construction of the Vehar Lake and Water Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, and Act III of 1888 .	373,005	4 "	264,238	...	...	6,799
	Construction of new Water Works.		360,000	4½ "	452,289	...	...	14,811
	Carrying out the Surface Drainage.		60,000					
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	G. I. F. D. No. 3028, dated 20th December 1875. Bill No. 3 of 1876. Act II of 1880.	127,000					
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	Act III of 1888.	37,000					
	Construction of Overbridges.	G. R. No. 205, dated 28th January 1868.	27,864	6 "	...	550	...	250
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1807 . .	47,647					
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868	98,289					
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 364, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885 .	440,000	5 "	...	389,900	...	...
		Carried over .	7,885,828		4,561,615	1,754,565	27,450	56,649

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward .	7,885,828		4,561,615	1,754,565	27,450	56,649
Bombay Municipality—*contd.*	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 1,470,000.	G. R. No. 361, dated 12th February 1886 . . . . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 31st May 1886 . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . . G. R. No. 4193, dated 8th October 1889 . . . G. R. No. 3392, dated 13th August 1890 . . . G R. No. 3262, dated 15th September 1891 . .	1,470,000	5 p. c	...	1,470,000	250,000	...
	Construction of Drainage Works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878 . .	269,400	5 „	...	230,750	...	3,650
	Construction of Drainage and Water Works.	G. R. No. 1427, dated 4th May 1888	70,000	5 „	...	70,000	...	...
	Ditto . . .	G. R. No. 873, dated 16th March 1888 . . .	120,000	5 „	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water Works.	G. I. R. No. 4937 of 7th September 1888; F. D. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	100,888	5 „	...	100,850	...	...
	Agripada House Sullage Water Connection Works.	G. R. No. 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889 . . .	24,800	5 „	...	24,800	...	...
	Construction of various Sanitary Works.	G R. No. 3392, dated 23rd August 1890 . . .	350,000	5 „	...	350,000	5,300	...
	Construction of the New Municipal Office building.	G. R No. 3262, dated 15th September 1891 . .	81,000	5 „	...	80,000	80,000	...
Karachi Do. .	For the following works of public utility:— Water Works Extension. Boulton Market. Empress Market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269, and 1441, dated 3rd September and 4th December 1883 and 21st April 1884, respectively	50,000	5 & 6 p c.	...	38,350	...	400
Dharwar Do. .	Improvement of Water-supply.	G. I. F. D. No. 3031 of 30th September 1876 . . .	3,600	4½ „	1,500	...	...	201
Hyderabad Do. .	Construction of Water Works.	G. I. F. D. No. 3539 of 9th December 1873, 4421 of 18th December 1873, 3697 of 11th October 1877 and 4503 of 23rd October 1877 . .	30,000	4½ „	9,563	...	...	1,165
Ilkal Do. .	Construction of Embankment of Water Works.	G. R. Nos. 380 of 4th February 1885 and 1018 of 19th April 1887	300	4½ „	83	...	...	33
Jalgaon Do. .	Improvement of Water-supply.	G. I. F. D. No. 489 of 30th January 1877, 388 of 7th February 1877, 3292 of 27th July 1877, 17 of 26th January 1882, 727 of 28th February 1882, and 1490 of 21st April 1882	7,300	4½ „	489	...	...	656
Hubli Do. .	Construction of Water Works for the town of Hubli.	G. R. F. D. No. 4020, dated 8th December 1890, G. R. No. 1010, dated 19th March 1891; G. R. F. D. No. 1078, dated 24th March 1891; G. R. F. D. No. 1173, dated 1st April 1891 . . .	19,500	4½ „	19,500	...	14,230	...
Rander Do. .	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. F. D. No. 6564 of 11th November 1874 . . .	2,000	4½ „	...	...	...	72
Sangamner Do. .	Sanitary Works .	G. I. F. D No. 2308 of 29th June 1878	600	4½ „	281	...	...	32
		Carried over .	10,485,216		4,593,031	4,239,315	376,980	62,858

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1892 —*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1892.		Transactions during 1891-92.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY —*contd.*		Brought forward .	10,485,216		4,593,031	4,239,315	376,980	62,858
Surat Municipality.	Represents the share of expenditure chargeable to the Surat Municipality incurred by the Public Works Department in the construction of the Hope Bridge over the river Tapti.	G. I. F. D Nos. 6564 of 11th November 1874, 2226 of 21st August 1876, 51 of 14th March 1878, G R P W. D. No. 6 of 22nd January 1879, 3714 of 8th September 1876, and 1099 of 29th March 1878.	16,000	1½ p. c.	...	...	...	4,719
	Widening the Roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	5½ "	...	18,000	...	1,000
Godhra Do.	Improvement of Roads in the City.	G. R F. D. Nos. 2143, dated 3rd June 1889, and 2985, dated 6th August 1889	1,000	5 "	922	...	...	32
Ahmedabad Do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G R. No. 3513 of 26th December 1887 .	30,000	5 "	...	30,000	...	...
		G. R. No. 1449 of 14th May 1888 . . .	10,000	5 "	...	10,000	...	...
	Water and Drainage Works.	G. R. F. D. No. 300, dated 29th January 1890, and G R F. D. No. 559, dated 18th February 1890 . .	45,000	4½ "	44,999	...	6,100	1
	Water Works .	G R. No 1449, dated 14th May 1888	30,000	5 "	...	16,350	...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	5,100	5 "	...	5,100	1,700	...
Pen Do.	Distribution of water pipes throughout the town.	G R No. 123 of 13th January 1885	1,000	6 "	...	600	...	50
Ratnagiri City Do.	Nachna Water Works	G R. No. 3346 of 6th November 1880	3,000	6¾ "	...	2,100	...	...
	Ditto . . .	G. R. No. 2632 of 31st July 1884	1,500	5 "	...	1,500	...	...
Rajapur Do.	Water Works at Kodark.	G. R No. 273 of 3rd February 1879	2,000	7 "	...	211	...	50
	Ditto . . .	G. R. Nos. 737 and 2507 of 16th March and 26th August 1886 respectively . .	1,200	6 "	...	1,200	...	...
Chiplun Do.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water Works.	G. R. No. 613 of 19th February 1883 . . .	3,000	6¼ "	...	580	...	380
Sholapur Do.	Water Works . .	G. R. No. 3036 of 30th November 1879	1[illegible],390	7 "	...	7,400	...	1,000
Satara Do.	Extension of Water Works.	G. R. No. 3740 of 13th December 1881	30,000	(a)	...	18,977	...	1,063
Thana Do.	Construction of a Market.	G. R. No. 1984 of 30th May 1882	1,000	5 p. c.	...	50	...	100
Junner Do.	Construction of a Tank for the Water-supply in the town.	G. R. No. 963 of 17th March 1883	3,300	5 "	...	1,700	...	200
Telegaon-Dabhade Do.	Construction of Water Works.	G. R. Nos. 227 of 24th January 1883 and 1028 of 20th April 1887 . . .	3,320	5 "	...	2,323	...	83
Nariad Do.	Construction of Latrines in the town.	G. R. F. D. Nos. 81, dated 10th January 1890, and 282, dated 26th January 1891 . .	1,000	5 "	...	900	...	100
		TOTAL BOMBAY .	10,712,026		4,638,952	4,356,306	384,780	71,636

(a) Rx. 7,650, with interest at 7 per cent., Rx. 4,350, at 6½ per cent., Rx. 17,400, at 6 per cent., Rx. 400, at 6 1/16 per cent., and Rx. 200, at 5½ per cent.